RULES

FOR THE

GUIDANCE OF OFFICERS

ENGAGED IN

THE ADMINISTRATION

OF THE

REVENUE DEPARTMENT

IN THE

LOWER PROVINCES OF BENGAL.

BENGAL SECRETARIAT LIBRARY.

PUBLISHED UNDER THE AUTHORITY OF THE BOARD OF REVENUE, L.P

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PREFACE.

Mr. Reynolds.

For some time past inconvenience has been felt from the unwieldy size, to which the present edition (Volume I, 1878, and Volume II, 1881) of the Board's Rules has grown, while the number of changes introduced by circulars and correction slips has rendered a considerable portion of the matter obsolete. The Board have determined therefore to issue a new and revised edition.

2. In the present republication, it has been thought advisable to treat as many of the subjects as possible in Manuals, of which there were already several in use. Hitherto, the rules on subjects dealt with in Manuals have been also reproduced as Chapters of the Volumes of Board's Rules. This course has been avoided on this occasion: the rules on subjects treated in Manuals are not to be also published again in this Volume. The necessity for making double references to both the Manuals and the Chapters, and in most cases for issuing double sets of correction slips, will therefore cease.

3. For the future, references are only to be made to the Manuals where they are prepared, and to the Chapters of this Volume in the case of subjects for which there are no Manuals. At the same time it is distinctly to be understood that the rules contained in the Manuals have emanated from the Board with their

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3. For the future, references are only to be made to the Manuals where they are prepared, and to the Chapters of this Volume in the case of subjects for which there are no Manuals. At the same time it is distinctly to be understood that the rules contained in the Manuals have emanated from the Board with their

authority, and that it is incumbent on all officers subordinate to the Board to observe and follow them.

4. The subjects for which Manuals have already been prepared, or are in course of preparation, are as follows:—

Land Revenue Department.

1. The Certificate Procedure.
2. Land Acquisition.
3. Land Registration.
4. Partitions.
5. Public Works and Road Cess.
6. Records.
7. Revenue Officers.
8. Settlements.
9. Survey or Thakbust.
10. Wards, &c.
11. Waste Lands.

Miscellaneous Department.

1. Excise.
2. Opium.
3. Salt.
4. Stamps.
5. Stationery.

Of these subjects, the Certificate Procedure has never been included in the Volumes of the Board's Rules. Land Registration, Records, and Stationery are now for the first time to be comprised in Manuals. The Revenue Officers' Manual is for the most part a compilation of Chapters II and IX and Section VIII of Chapter VII of the Volume I, 1878. The remaining subjects have previously been dealt with in Manuals. There is also an Inspection Manual, published by authority, portions of which are being included, for facility of reference, in some of the Manuals.

5. The removal of the Chapters, which have hitherto contained subjects mentioned in the preceding paragraph, from the Volumes of Rules, admits of the reduction of the Rules to one Volume of a suitable size for the Miscellaneous residuary subjects. These have

been arranged in alphabetical order. It is thought that it will be more convenient to officers in the discharge of their duties to have (*a*) a number of Manuals, containing a reprint of the laws applicable, and all the connected matter available, and (*b*) one Volume of ordinary size, than the two bulky Volumes now in use.

6. The circular orders issued by the Board have been incorporated in this edition up to date. Among the principal changes are (1) the omission of the sections relating to Famine, Titles, and Travelling Allowances, and the greater portion of the Budget and Treasury Rules; and (2) the insertion of new rules under the Embankments' Act, the Loans Acts, the Treasure Trove Act, regarding Revenue Money Orders, Revenue Agents, Correspondence, Copies, and Troops.

7. Until all the Manuals in course of preparation are complete, the corresponding Chapters of the previous edition of the Board's Rules necessarily remain in force and should be quoted. This Volume supersedes the corresponding Chapters in the previous edition. When all the Manuals have been published, the former edition will be entirely superseded, and should not be quoted.

8. This Volume is interleaved with blank pages to allow of the insertion of additions and alterations made subsequent to its issue. Officers are requested to enter all correction slips in their proper places. Errors and omissions should be brought to the notice of the Board.

9. This volume may be cited briefly as "The Board's Rules, 1888."

BOARD OF REVENUE, L. P.,
The 15th March 1888.

C. E. BUCKLAND,
Offg. Secretary.

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1st August. 5-9-94.

1st September. 5-9-94.

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RULES

OF THE

BOARD OF REVENUE.

CHAPTER I.

Budget and Miscellaneous Treasury Rules.

SECTION I.—ESTIMATES BY DISTRICT REVENUE OFFICERS.

1. The revised edition of the Civil Account Code and the revised series of the Accountant-General's Circulars embody the main directions relating to the preparation of the Budget, management of treasuries, construction and submission of accounts, and management of work. This Chapter contains only the instructions required to supplement these directions.

Forms for estimates.

2. The estimates of the several local officers concerned are drawn up in forms annually furnished by the Accountant-General. In these forms the receipts and charges under each major head of service are divided into "*minor heads*," and the minor into "*detailed items*."

Imperial.

3. Descriptions of the form of Imperial budget estimate are given in Rule 3 of Accountant-General's Circular No. 25, new series.

Dates of submission.

4. The estimates of District Officers must be submitted to the Commissioners of Revenue by the 20th July of each year, and Commissioners will pass on the district estimates, with their own, to the Board so as to reach their office by the 20th August at latest. The estimates are to be submitted to the Board in duplicate, one copy being required for record in their office.

Comparison of estimates.

5. The estimate of revenue is to be compared with the *actual results* of the past year, and the *sanctioned estimate* of the current year; the estimate of fixed expenditure, with the *sanctioned estimate of the current year* only, and the estimate of fluctuating charges, such as travelling allowances, contingencies,

official postage, &c., with the actual expenditure of each of the three years last past—(*vide* Civil Account Code, Chapter 9, rule 3(*d*), and Accountant-General's Circular 25, new series.) The *estimated charges* of the current year, under the heads of "Land Revenue," "Excise," "Customs," "Salt," "Stamps," &c., as sanctioned by the Supreme Government, are furnished to each office by the Accountant-General.

Variations to the extent of five per cent. or any abnormal variation to be explained.

6. If the estimated receipts or charges, under any head, exceed, or fall short of, the amounts entered in the column or columns with which the comparison is to be made, by five per cent., a careful explanation of the cause of this anticipated difference must be given, and any orders from which it results quoted. Any abnormal variation, however, if even less than five per cent. of the sanctioned estimate, should be explained.

On the reverse of each form.

7. The explanation should be given on the reverse of each estimate, which is a separate independent document.

Section II.—Estimates of Revenue.

Current demand of Return X.

1. The *current demand* on account of all items entered in Return X, which is due during the year, may be entered; unless there is special reason to believe that the collections will prove either less or more than the demand. In the case of Land Revenue and Provincial Rates the estimate should show clearly in separate columns the *current demand* for the year and the demand on account of outstandings of the previous year, contrasted with the expected realisations under each of these heads, and should embody an explanation of the cause of any difference between demand and expected realisation.

Payments for waste lands where to be shown.

2. Under "Instalments of payments on account of grants of *waste land* or rent of grants," should be entered only receipts from grants made under the *old rules*. Sale or redemption proceeds of lands sold under the Waste Land Rules, and money paid in redemption of the revenue of petty estates, are credited to heading 4—"Land Revenue."

Opium sold for local consumption.

3. The *gross* proceeds of opium sold for local consumption are to be entered; credit will be given by the Accountant-General to the Opium Department for the cost of production.

Interest and commutation money.

4. Interest on arrears of revenue, and on the unpaid portion of the purchase money of waste lands, and the commutation of the claim of the Government to land tax, should be provided for in the estimates.

Section III.—Estimates of Expenditure.

Establishments of ameens and contingent charges.

1. The Government of India has ruled that the cost of establishments of ameens, appointed for the special and temporary duty of making measurements of estates to be brought under settlement, is an ordinary contingency for which a Collector may provide in his budget estimate, without procuring previous sanction from higher authority. In regard to contingencies, as a general rule, the estimate should provide for the average expenditure of the three last years. If less be required, a reduction should be made; if more, a full explanation must be furnished in justification In the absence of full explanation, the excess will be struck out by the Accountant-General. In the case of contract contingencies the ordinary fixed allotment should be entered.

Pensions.

2. *Pensions* are not to be included in the Revenue Department estimates The Accountant-General prepares a special budget for these.

Estimates for rates or municipal taxes on Government buildings.

3. Charges for rates or municipal taxes on Government buildings should be estimated by the Magistrate and the Collector for the building in their departments, but to ensure accuracy, the estimates of the Collector should be made in communication with the Magistrate, who, being connected with the municipality of the district, can furnish correct information as to the buildings assessed, and the rate of assessment. A list of the buildings and the rate at which each is assessed should accompany the estimate of the department occupying the building.

Section IV.—Extra and Supplementary Budget Allotments.

Emergencies and omissions.

1. The budget estimates of local offices for any particular year being prepared and submitted in the middle of the previous year, emergencies not unfrequently arise which have not, and could not have, been provided for. It may also happen that, through inadvertence, or the non-receipt of the necessary information, duly sanctioned charges are omitted from a budget estimate.

Preparations of supplementary estimates.

2. In the latter case the omission, if brought to light at a sufficiently early period, may be supplied by the submission of a *supplementary* estimate, to the preparation of which all the rules and conditions, under which the regular budget is drawn up, apply. Such supplementary estimates will usually be received by the Board up to the end of November; but local officers should, by carefully preparing within the prescribed time complete estimates of expected expenditure, provide, as far as possible, against the necessity for the submission of supplementary

estimates, as they cause trouble both in the Board's and the Accountant-General's Office. After the end of November no such estimates can, in any case, be admitted.

Applications for extra budget allotments.

3. Should the necessity for making a disbursement during the year budgetted for come to light after the period within which a supplementary budget can be submitted, an *extra* budget allotment must be applied for in the form given below, together with the necessary application for departmental sanction. The same course should be adopted in all cases in which a disbursement, for which no budget provision has been made, becomes necessary during the year then current.

*Application for an extra Budget Allotment in the District of*_____

1	2	3	4	5	6	7	8	9
Budget head.	Assignment under the head for the year.	Additional grant now required.	Financial year in which the amount has been or is to be actually paid.	Explanation of cause of additional requirement.	Remarks by			
					Commissioner.	Board.	Accountant-General.	Government of Bengal.

Procedure in the case of such applications.

4. The report containing this application must be submitted to the Commissioner, who will, if departmental sanction has been already accorded, or, if he considers that it should be accorded, to the work on which the money is to be spent, forward the report to the office of the Board in the proper department with his remarks, and at the same time send a copy of the *budget* application only to the Accountant-General's Office. This copy will be forwarded by the Accountant-General to the Board with information in regard to the head in the provincial budget under which funds are available to meet

Re-appropriation Statement to meet additional charges on account of *in the office of the*

Major, minor and detailed heads under which the charge falls.	Budget grant for the head under which the charge falls.	Amount of extra charge.	Re-appropriation proposed by the officer making the application out of grants at his disposal.		Re-appropriation proposed by Head of Department out of grants under his control.			Re-appropriation suggested by Accountant-General.		Expenditure up to last completed account being for months.	Anticipated savings at the end of the year.
			Heads under which savings will be made.	Amounts.	Office or offices in which savings will be effected (*a*.)	Heads to be reduced.	Amounts.	Major head out of the saving of which the extra charge may be met.	Budget estimate.		
1	2	3	4	5	6	7	8	9	10	11	12

(*a*) The controlling officer may propose re-appropriation either by making an allotment out of the undistributed grants kept as a reserve in his hands, or by transferring portion of a grant from one office under his control to another, if any savings are anticipated in the former.

NOTE.—Any further explanations should be given on the reverse, where also, if no re-appropriation is possible, the urgency and necessity for the expenditure should be fully explained.

2-9-95.

Re-appropriation statement to meet additional charges on account of *in the office of the*

Major, minor and detailed heads under which the charge falls.	Amount of extra charge.	Re-appropriation proposed by the officer making the application out of grants at his disposal.		Re-appropriation proposed by head of department out of grants under his control.			Explanation, if no re-appropriation is considered possible. In such cases the urgency and necessity for the outlay must also be explained, and the reason why it could not be provided for in the budget.	Orders of the Local Government.			
								Sanctioning re-appropriation.			Refusing application.
		Heads under which savings will be made.	Amounts.	Office or offices in which savings will be effected.	Heads to be reduced.	Amounts.		Office or offices where savings will be effected.	Major, minor and detailed heads to be reduced.	Amounts.	
1	2	3	4	5	6	7	8	9	10	11	12
	Rs.		Rs.			Rs.				Rs.	

For use in the office of Accountant-General.

No. , *dated*

Forwarded to Government with the following remarks.

Accountant-General.

4-6-92.

"5. When the expenditure cannot be met by a re-appropriation of the funds at the disposal of the Board, or cannot be defrayed from funds available under the same detailed head of the provincial budget, the Board, if they approve the proposed extra grant, will submit the application to Government for sanction through the Accountant-General. In such a case orders of Government will be necessary for departmental sanction to the work, as well as to a re-appropriation of the budget provision by transfer to the head to which the extra charge appertains of a portion of the sanctioned grant made under a head to which the expenditure does not properly belong." 4-6-92.

✓ "every application for sanction to an extra budget grant should be accompanied by a statement in the subjoined form showing how the expenditure is proposed to be met. A copy of this statement should be forwarded by the sanctioning authority, together with the order of sanction to the Audit office. Where re-appropriation is made from an existing grant, the Audit office will conduct the audit against the reduced grant.

Major and minor heads of account under which the expenditure will fall.	Sanctioned grants for major and minor heads.	Recorded outlay against those granted by latest available accounts.	Proposed reduction in sanctioned grants from which the proposed expenditure will be met.	Explanation, if no re-appropriation is considered possible. In such cases the urgency or necessity of the outlay should also be explained.
1	2	3	4	5

NOTE.—In sanctioning, the reduced grant from which transfers are made will be stated for the information of the audit officers. 4-6-92.

7. "fourth." 4-6-92.

the required expenditure. With the Commissioner's and the Accountant-General's reports before them, the Board will be able to form a judgment on the merits of the application, and will reject or forward it to Government as may seem proper.

Reference to Government for departmental sanction or transfer of a charge.

5. In cases approved by the Board in which it may appear from the Accountant-General's report that the expenditure can be defrayed from funds available under the same sub-head of the provincial budget, the Board will apply to Government for sanction should the required provision not be found available by transfer from the same detailed head of any other district. Should it appear to be necessary to transfer a portion of a grant to a sub-head to which it does not properly belong, the order of Government will be necessary for such transfer, as well as for departmental sanction to the work.

Expenditure requiring the sanction of the Government of India.

6. Expenditure which cannot be met from the grant made at the beginning of the year for the service of the department to which it appertains, requires, *ipso facto*, and apart from all other rules, the sanction of the Government of India. Whenever application is made for such sanction, specific information must be submitted of the extent to which the original assignment for the department will fall short of what is required, as follows :—

Amount of grant for the department or major head to which the application appertains.	Amount now applied for.	Total amount now expected to be spent on the department affected during the year.
1	2	3

N.B.—If the amount entered in column 3 differs from the sum of the amounts shown in the first and second columns, explanation must be given.

Sanction to authorize expenditure to the extent sanctioned.

7. Sanction to an application of this nature is to be held to authorize the expenditure during the year upon the department concerned of the sum entered in the third column—Civil Account Code, Chapter 9-7.

Expenditure not provided for not to be incurred till the following financial year.

8. Save for exceptional reasons, expenditure for which no provision has been made in the estimates of the current year should not be proposed, and cannot be sanctioned; in the absence of special arguments, the Government of India assumes that any expenditure proposed is intended to have effect from the beginning of the following financial year, and not earlier. Whenever, therefore, a proposition of this kind is made, the fact that provision has not been made for the desired expenditure in the estimates should be prominently set forth, as well as the particular reasons why it is, nevertheless, considered indispensably necessary that the outlay should be immediately incurred, and should not be postponed to the next financial year. Explanations should also be invariably given why the need for the expenditure was not foreseen in time to obtain sanction for its inclusion in the estimates—Civil Account Code, Chapter 9-9.

Applications for extra budget grants to be made only when the allotment in the department concerned is found insufficient.

9. An application for an extra budget grant should in no case be sent up, until it is evident that the budget allotment of the office or department making the application will be insufficient under the particular head of expenditure to which it is proposed to debit the disbursement for which funds are required. A certificate should be appended to each such application, that the balance in the Collector's hands at the time of submitting the application is less than the amount asked for.

Departmental sanction necessary.

10. These rules in no way supersede the necessity for submitting applications for departmental sanction to previously unsanctioned charges, provision to meet the cost of which exists in the budget of the office by which the expenditure is to be incurred.

Section V.—Charge of Treasury.

Appointment of Assistant or Deputy Collectors.

1. On sufficient cause being shown, Commissioners of revenue may authorize Collectors to transfer to any Assistant or Deputy Collector any, or all, of the administrative duties connected with the treasury.

Does not save Collector's responsibility.

2. It is, however, to be clearly understood that a Collector does not, by such transfer, divest himself of his responsibility for the good ordering of the business of the treasury, and that he is not exempted from the duty of examining and certifying to the amount of the cash balance every month.

"in all applications for sanction to expenditure it should be distinctly stated whether provision for the proposed charge has or has not been made in the budget estimate of the year, and, if not, whether it could be met from the savings in the existing grants."

4-6-92.

Drawing bills.

3. The power of drawing bills on other treasuries is not to be exercised by any Assistant or Deputy Collector, until his authority to do so has been notified in the Gazette, under the signature of the Commissioner.

Native Deputy Collector.

4. A Native Deputy Collector must not be put in charge of a treasury unless he has a fluent acquaintance with the English language. The Government of Bengal has ordered that native officers, signing orders for payment of money, shall give their signature in full. The signature of only the final name, such as Roy, Dutt or Bose, is insufficient; the first names should also be signed in full.

Officer to be thoroughly qualified.

5. No officer should be placed in charge of a treasury until he has been thoroughly instructed in the rules issued for the guidance of treasury officers. Commissioners are specially enjoined to satisfy themselves on this point before giving sanction to a Collector's recommendation.

Duties of Collector.

6. It is the duty of the Collector to see that the strong room is safe, the chests substantial, the hinges, hasps, &c, in good order and unremovable, the locks sufficient, and the duplicate keys (which are always sold with Chubb's locks) in safe custody.

Duplicate keys.

In taking over charge of a treasury or sub treasury, the relieving officer is required to note and certify that the duplicate as well as the original set of keys has been made over to his possession by the officer relieved.

Valuables for safe custody.

7. Valuables of the following kinds only may be received by the treasury officer for safe custody, and they should be kept in the same way as cash :—

(1)—Books of bill forms.

(2)—Books of money-order forms.

(The books in current use remaining in the treasury officer's personal possession.)

(3)—Advices of bills.

(3*a*)—Opium.

(3*b*)—Stamps of all kinds.

(4)—Promissory notes or bonds deposited as security in connection with Government work and endorsed to the officer with whom they are deposited.

(5)—Promissory notes, bullion, jewellery, or other valuables connected with any case, executive or judicial, and directed by the District Officer to be placed in the treasury for safe custody.

(6)—Church plate.

Register to be kept.

8. For valuables for which separate registers have not been prescribed, a register should be kept in the following form:—

Date of receipt.	Circumstances and conditions of receipt.	List and description of property.	Initials of the		Note of final disposal with receipt of person to whom delivered.	Initials of the	
			Treasury Officer.	Treasurer.		Treasury Officer.	Treasurer.
1	2	3	4	5	6	7	8

Section VI.—Duties and Responsibilities of District and Treasury Officers in respect of Public Money kept in Treasuries of which they are in charge.

Responsibility of District Officer.

1. A District Officer is personally responsible to Government for the due accounting for all moneys received and disbursed; for the agreement between the departmental returns and the cash, accounts (both of which go out under his signature), and the registers kept in the treasury; and for the safe custody of cash, notes, stamps, opium, securities, and other Government property. Although the Collector may manage his treasury by a deputy, he must not treat his treasury as a separate and independent office. Letters addressed to the Treasury Officer must be regarded as addressed to himself. He should not address his Treasury Officer by separate letter, as if he were an independent officer, and then forward the Treasury Officer's explanation, instead of his own, in reply to questions or inquiries touch-

Treasury not to be considered a separate and independent office.

ing his treasury business (Civil Account Code, Chapter 17, 2 and 3). When any irregularity is brought to his notice, nothing but a report on his own knowledge, after personal investigation, can be considered satisfactory.

Periodical examination by District Officer.

2. The District Officer is bound to satisfy himself by a periodical examination (at least once in every two months for cash, once in every quarter for deposits, and once in each half-year for stamps, opium, securities, bill and money-order forms)—(1st) that the actual stock of cash, stamps, opium, and securities is kept under joint lock and key, and corresponds with the book balances, and that the treasurer does not hold a sum larger than is necessary for the convenient transaction of the Government business, or larger than the security given by him; (2nd) that the deposit registers are kept up according to the rules prescribed in the Code; (3rd) that the stock of bill, money-order, and similar forms which are intended for use in money-transactions is carefully kept under lock and key, and periodically tallied with the nominal balance of such forms on the stock books; and (4th) that the tehsil balances are verified once a year by a gazetted officer, if possible by a covenanted officer. Where sub-divisional treasuries are in charge of gazetted officers, the Collector should verify the balances during his cold-weather tour. The examination of the deposit registers is not intended to be mechanical, and to secure only that all necessary entries are made and initialed without fail at the time of the transaction; but also that no moneys are unnecessarily placed in deposit, or allowed to remain there without good cause.

Nature of examination of deposit registers.

Duties of District Officer.

3. The District Officer, unless unable to perform the duty from physical inability, or from absence on tour, is required to sign the periodical accounts (Civil Account Code, Chapter 17, Rule 35). He is also required to see that implicit obedience is given to the instructions issued from the account office, and to send immediate notice to the Accountant-General of any embezzlement in an office or treasury. This notice must be supplemented, as soon as possible afterwards, by a detailed report after personal inquiry into the case.

Verification of stock.

4. The District Officer should be especially careful, when assuming or making over charge of a district, to see that the stock is thoroughly verified, and the certificate which is required from the transferor and transferee, showing the state of the cash, stamps, and opium balances, should be invariably despatched to the Accountant-General on the same day that charge is transferred.

N. B.—It is not sufficient only to count bags of treasure. The contents of all the bags must be turned out and passed through the scales, unless the bags are of net, when the contents of all are visible.

Responsibility of officer in charge of treasury or sub-treasury.

5. As the Collector's delegate and representative, the treasury officer is responsible to the Collector primarily for the right discharge of his duty. Just as Government hold the Collector responsible in the first instance, and expect from him such a general supervision as is incumbent upon an officer entrusted with the collection of the revenue and the payment of Government dues, so will the Collector look to the treasury officer for a thorough observance of all prescribed treasury rules, and strict attention to all the details of the daily routine of treasury work. The treasury officer is responsible to the Collector for the working of the treasury, and for the conduct of the subordinate treasury officials, and has carefully prepared rules for his guidance in every branch of his duties. The above remarks apply also to the officer in charge of a sub-divisional treasury.

Section VII.—Treasurer.

Working balance in custody of treasurer.

1. A separate chest should be placed at the sole disposal of the treasurer in which a working balance is to be kept. Its maximum should be fixed at the lowest convenient figure, and must never, including cash, notes, stamps, &c., exceed the amount for which the treasurer has given security. The maximum value of stamps left with the treasurer is not to exceed one week's supply. In the largest treasury the cash in the treasurer's possession need never exceed Rs. 3,000. The sum so held by the treasurer should be roughly verified night and morning.

Collector responsible for disbursements.

2. The Collector is responsible, personally, for all disbursements of cash or stamps that he orders.

Responsibility of treasurer.

3. The treasurer is to make payments only on orders of payment passed by the accountant and signed by the treasury officer. He is responsible for any loss by the receipt of light weight or uncurrent rupees.

Treasurer not to receive public money except at treasury,

4. The treasurer may receive no public money, except at the public treasury, upon pain of immediate dismissal.

or private money for deposit in treasury.

5. The treasurer may receive no *private* cash or valuables for deposit in the public treasury.

May appoint subordinates.

6. The treasurer should be allowed to appoint his own subordinates.

" For facilitating the work of inspection, a separate form of questions has been prescribed by the Accountant-General, which should be adopted in preference to the set of questions given in Appendix B of the Code." 6-10-88.

Grading of treasurers.

7. The treasurers of Midnapore, Durbhunga, Mozufferpore, Sarun, Shahabad, Chittagong, and Gya, are first grade officers, receiving Rs. 100 a month, and give Rs. 20,000 security.

8. Those of the following districts are second grade officers, receive Rs. 80 a month, and give Rs. 15,000 security:—

Darjeeling (Rs. 84).	Furreedpore.	Moorshedabad.
Backergunge.	Hooghly.	Mymensingh.
Bhagulpore.	Jessore.	Noakhally.
Burdwan.	Khulna.	Nuddea.
Cuttack.	Monghyr.	24-Pergunnahs.
		Tipperah.

9. The remainder are third grade officers, receive Rs. 65 a month (except the treasurer of Singbhoom who gets Rs. 45 a month), and give Rs. 10,000 security. There are no treasurers in the districts of Dacca and Patna, the work being carried on through the agency of the Bank of Bengal.

Section VIII.—Inspection of Treasuries.

Inspection of treasuries.

1. The general orders in the Civil Account Code for the inspection of treasuries are contained in Volume I, Chapter 32, paragraphs 32 to 34, fourth edition. The points to which attention have to be given in the course of the inspection are noted in Appendix B of the Code. It should be understood, however, that the questions for treasury inspection given in this Appendix are not restrictive. In addition to what is indicated in Appendix B, the Board direct the attention of inspecting officers to the importance of satisfying themselves that the personal assurances which are periodically given by officers in charge of money and stamps are strictly and literally in accordance with fact. In this respect instances of laxity are constantly coming to light. Recently an officer certified that a certain sum (which had actually been paid out) was in his custody in the shape of pice; and in another case, a treasury officer was found to have periodically certified to the effect that he held certificates from the Sub-divisional Officers, that they had themselves counted the money in their charge on a certain date and found it to be so much, whereas, in fact, the Sub divisional Officer had not certified to that effect. It is evident that if these personal certificates are not given in strict accordance with fact, not only are they useless, but they are mischievous, as creating an impression of security on the part of the controlling officers for which there is no ground. If in any case the requirement of these personal certificates imposes on any officer a duty which practically he cannot perform, the proper course is obviously to point out the difficulty to a superior authority, and not to allow certificates to be submitted which comply

with the requirement in form only. In any case in which a Commissioner or other inspecting officer finds that the treasury management is not satisfactory, he should necessarily go very much deeper into details in his inspection.

Treasury inspections by Collectors and Sub-divisional Officers.

2. Every Collector and every Sub-divisional Officer in charge of a treasury is to make a systematic inspection of the working of his treasury once in six months. For want of such inspections, abuses and errors have been found to prevail in treasuries for years, although they were of such a nature that they could not have failed to attract at once the attention of an inspecting officer looking at them from another stand-point than that of "the custom of the office." Collectors are to transmit copies of their inspection memoranda to Commissioners for information. No date for this return can be fixed, as it is not desired that the inspection shall be made on any fixed dates.

Copies to Commissioners.

Treasury inspections by Commissioners.

3. Commissioners are to inspect every treasury in their division at least once in two years, the memoranda embodying the result of their inspection being forwarded to the Board, who will pass them on to the Accountant-General of Bengal in original. The inspection memoranda received from Collectors relating to district treasuries are also to be forwarded with the Commissioners' remarks to the Board for transmission to the Accountant-General. Commissioners are, whenever practicable, to acquaint the Accountant-General beforehand with their intention to visit treasuries, in order that they may be informed of any matters requiring special attention. The printed forms of Treasury Inspection Reports can be obtained on indent from the Superintendent of Stationery, and all reports have to be submitted in the printed form with a clear and definite answer to each question. When irregularities are detected in the working of any treasury, Commissioners should issue orders for their correction to the officer in charge of the treasury concerned, and note the same in their inspection report.

Inspection of sub-divisional treasuries.

4. A set of questions to be used in the inspection of sub-divisional treasuries has been framed by the Board, and printed copies are obtainable from the Superintendent of Stationery. If District Officers do not receive a supply from the Superintendent of Stationery, they are to indent for copies, and their replies to the questions are to be submitted to Commissioners. Commissioners will deal with these inspection reports without referring to the Accountant-General, but they should take the opportunity of bringing to the notice of the Board any material irregularities which may be brought to light.

Reports how to be dealt with.

"2. In subdivisions to which Sub-Deputy Collectors are attached in addition to the subdivisional officer, the Collector of the district may, with the sanction of the Commissioner, place a Sub-Deputy Collector in charge of the sub-treasury at any time when pressure of work renders this course desirable. In such cases, however, the subdivisional officer must still be considered responsible for the proper transaction of the treasury work, and he must satisfy himself, by an inspection at least once in three months, that the work is being done according to rule. In the absence of the subdivisional officer in the interior of his subdivision, a similar course should be followed." 2-9-93.

Subdivisional treasuries.

"2. In all sub-divisions to which Sub-Deputy Collectors are attached, in addition to the Sub-divisional Officer, it shall be competent to the Collector of the district by a general order to authorise the Sub-Deputy Collector to be placed in charge of the sub-treasury during the absence of the Sub-divisional Officer in the interior of his sub-division. In all such sub-divisions the sub-treasury shall be kept open as far as possible all the year round on the same dates as the district treasury is open, and in any case it shall be opened at least once a week when the Sub-divisional Officer is on tour. In sub-divisions to which Sub-Deputy Collectors are not attached, it is impossible to lay down any hard-and-fast rule, and the requirements of the Postal Department cannot be allowed to disturb the arrangements made for carrying on the ordinary administration; but even in such cases it can rarely be necessary for the Sub-divisional Officer to absent himself for long periods at a time from head-quarters, and he should as far as possible arrange to return to his head-quarters at least one day in the week for the discharge of sub-treasury and other business. On these occasions previous notice should be given to the Postal Department and to the public generally of his return. Under any circumstances the Sub-divisional Officer must be at his head-quarters between the 1st and 7th of each month for a time sufficient for the issue of pay, stamps and opium, unless there is a Sub-Deputy Collector to whom this duty can be entrusted. The treasury chest and books must be absolutely closed when neither the Sub-divisional Officer nor a Sub-Deputy Collector is in charge. 6-11-89.

Sub-divisional treasuries.

5. The responsibility for the due administration of treasuries and sub-treasuries rests with district and divisional officers and not with the Accountant-General. The latter is not responsible for dealing completely with inspection reports which are in fact sent to him for information rather than for his orders. The general rules for the management of treasuries are ocntained in the following orders:—

District and Divisional Officers responsible.

Civil Account Code, volume 1.

Accountant-General's Circulars in force.

Accountant-General's Rules for sub-divisional treasure chests.

Rules for the receipt and payment of money by Judicial Officers issued by the High Court.

Rules relating to custody, supply and sale of stamps of all kinds—Appendix E, Civil Account Code.

Section IX.—Miscellaneous.

1. Officers to whom advances have been made, or to whom public money has been in any way entrusted, shall, as a general rule, be held *personally responsible* for such money, if it happens to be lost or stolen while in their immediate custody, or from a police station in which it may have been placed by their order, unless they can clearly show that every reasonable precaution was taken by them for its safe custody.

Officers to whom money is entrusted are personally responsible.

2. When a Sub-divisional Officer leaves his head-quarters on duty, he should, under the orders of the District Officer, make over charge of his cash accounts to some qualified officer at the sub-division, leaving the treasurer under his orders. Should there be no such officer, the treasury chest and books must be absolutely closed during the absence of the Sub-divisional Officer, who must, however, be at his head-quarters between the 1st and 7th of the month for a time sufficient for the issue of pay, stamps, and opium; and when he can do so without inconvenience, he should visit the sub-division again once during the month, this second visit not being obligatory. When the sub-divisional treasury chest is thus closed, the Sub-divisional Officer must at once give intimation of this closure to the District Collector, to enable that officer to make arrangements for meeting all necessary payments.

Sub-divisional treasuries.

3. When money is remitted to a district or sub-divisional treasury through the police, by an excise officer, such officer shall give notice of the despatch at the same time, through the post or other separate channel, to the receiving officer of the treasury.

Excise remittances,

to where, and how often.

4. Excise darogahs should remit daily their collections of excise revenue to the sudder or sub-divisional treasuries, provided they are at the sudder station of a district or the head-quarters of a sub-division, or not more than two miles from either, but when the treasuries are situated at greater distances, the remittances should be made every second or third day, according to the distance and the sum to be remitted. Collections at such treasuries need not be forwarded until they amount to Rs. 50.

Distribution of duties in sub-divisional treasuries.

5. A case of defalcation occurred in a sub-divisional treasury where one and the same clerk was both treasurer and accountant. Such a combination of duties was contrary to the rules issued by the Accountant-General for sub-divisional treasuries, but as this did not appear to be universally known, the Board framed a definite rule on the subject, and directed that in sub-divisional treasuries the head clerk should in future be the treasurer, and the second clerk the accountant, unless otherwise expressly ordered by the Commissioner of the Division, who is authorized to issue such orders as may seem advisable in special cases where difficulty may be experienced in giving effect to the general rule. The Commissioner is also to determine for each sub-divisional treasury what security the head clerk treasurer should give.

Treasury duties in the Doorga Poojah vacation.

6. The Postmaster-General of Bengal having brought to notice the inconvenience occasioned to the Money Order Branch of the Postal Department by the general cessation of work for many days in succession at the treasuries in Bengal, the Board issued the following instructions under the orders of Government with a view of obviating this inconvenience:—

"District Officers must make the necessary arrangements in communication with the postmasters for receiving money in the treasury from the Money Order Branch of the Postal Department once or twice during the Doorga Poojah vacation. The money so received must be deposited by the postmaster in sealed bags which for safe custody will be kept in a box in the strong-room of the treasury. The box itself will be under the single lock of the postmaster, and no responsibility for its contents will be taken by the treasury."

Encashment of bills.

7. The attention of Government has been drawn to many cases of laxity in the encashment of bills in treasuries in which—

(*a*) the pay order was not signed by the treasury officer;

(*b*) there was a difference between the amount ordered for payment in figures and in words; and

(*c*) the pay order was for an amount differing from the total of the bill.

All these cases indicate culpable carelessness on the part of the accountant and of the treasury officer, and in cases (*a*) and (*b*) of the treasurer also. The treasurer would also be responsible in cases falling under (*c*) if the amount he pays is not the amount named in the pay order.

8. As serious frauds may easily arise out of such carelessness and neglect, it has been directed by Government that the Accountant-General is to bring to the notice of Government every case of the kind which may occur in future, and to report at the same time the names of the officials concerned. The Board think it desirable to call the special attention of all revenue officers to the orders of Government above mentioned.

CHAPTER II.

Civil Suits.

SECTION 1.—SUITS TO BE CONDUCTED UNDER INSTRUCTIONS FROM THE LEGAL REMEMBRANCER.

Suits conducted under Legal Remembrancer's Rules.

1. All suits including those connected with the estates of wards of court, or with other estates the property of individuals in charge of the Revenue authorities, should be conducted in accordance with the rules issued by the Legal Remembrancer.

Copy of brief to be sent to the Board in certain cases.

2. Special attention is called to Rule 19, section I of those Rules, in which it is laid down that a copy of the brief shall be sent by the Commissioner or the Collector to the Board for information—

(*a*) in all cases or classes of cases involving revenue questions in which the Board may by general orders so direct;

(*b*) in all cases of importance in which the Commissioner or Collector may think that the Board, as the Chief Revenue authority, should be informed of the facts.

3. With reference to clause (*b*) of paragraph 2 above, the Board require that a copy of the brief shall be submitted to them—

(*a*) in all cases in which a suit is brought against Government or the Court of Wards to contest, set aside, or modify any proceedings of the Revenue authorities in which the Board have taken a part; in cases affecting the right of Government to lands taken possession of as islands; and in cases affecting the right of Government to assess alluvial increments;

(*b*) in cases instituted by under-tenants or ryots to contest enhancements of rent, whether in Government estates, wards' estates, or in estates the property of private individuals, brought under settlement. In such cases, when several suits are instituted on similar grounds, it will only be necessary to send up a copy of the brief in one typical case, with a report explanatory of the general circumstances.

The copy of the brief required is a copy of the statement of facts which is drawn up for the Legal Remembrancer according

I "Attention is drawn to rule 16 of the Rules of the Legal Remembrancer, under which suits of the following description, and hose only, can be brought without reference to the Legal Remembrancer :—

Suits other than those specified in Schedule 2, Act IX of 1887, where the value is less than Rs. 500, in which no question of legal principle is involved. Provided that, if the case assumes an unforeseen importance, it shall be referred, and that no proceeding of any kind shall be instituted or defended in the High Court unless under the orders of the Legal Remembrancer.

No suit shall be so conducted or brought except with the sanction of the Commissioner, who will be responsible for deciding in each case whether a reference to the Legal Remembrancer is necessary or not. 9-1-90.

to paragraph 17 of that officer's rules and of any other papers which may be material to a proper understanding of the merits of the case.

Legal Remembrancer to consult Board.

4. It should further be understood that the Legal Remembrancer has been requested to consult the Board in cases involving general revenue questions, or affecting seriously the interests of Government in the Revenue Department.

Commissioners' powers in wards' suits.

5. The Board is, under the Court of Wards Act, 1879, the Court of Wards, but under section 15 of the above Act the Board have delegated to Commissioners the power of ordering a suit to be brought on behalf of a ward, and of ordering all other things to be done which may be requisite for the proper conduct of any suit in which a ward is concerned.

Adjustment of fees.

6. Careful attention should be paid to the instructions issued by the Accountant-General regarding the adjustment of charges against wards' and other estates on account of fees for work done in the Legal Remembrancer's Office.

SECTION II.—SUITS TO BE CONDUCTED OR INSTITUTED WITHOUT REFERENCE TO THE LEGAL REMEMBRANCER.

Suits conducted without reference to Legal Remembrancer.

1. Attention is drawn to Rule 16 of the Rules of the Legal Remembrancer for the conduct of civil suits, under which certain suits will be conducted or brought without reference to the Legal Remembrancer.

Commissioners' sanction necessary.

2. Clause 1 of that rule refers to Government suits as well as Wards' suits; clause 2 to Wards' suits only. To the institution of such suits, as well as to their being conducted without reference to the Legal Remembrancer, the sanction of the Commissioner will in each case be necessary. After institution, Government suits (in all cases) and Wards' suits as a general rule, will be conducted by the Collector under the supervision of the Commissioner; but in the case of large estates with experienced Managers, the conduct of such suits may, with the sanction of the Commissioner, be left to Managers.

Local Pleader to be consulted.

3. Collectors or Managers before instituting or defending such suits should obtain the opinion of the local pleader employed by them, and should be careful not to enter upon any suit which may probably involve important issues without reference to the Legal Remembrancer or the Board.

4. Whenever the Commissioner sees reason to apprehend that any case is likely to assume unforeseen importance, he should call for such information as will enable him to judge whether the advice of the Legal Remembrancer is necessary, and, if such advice seems necessary, should forward the papers to the Legal Remembrancer.

Important suits not be entered upon without reference.

5. Whenever an appeal appears to be necessary in a case conducted without reference to the Legal Remembrancer, a reference should be made to the Board so as, if possible, to admit of their passing orders in time for the institution of the appeal; but if orders are not received in time, the appeal may be instituted.

Reference to Board if appeal appears necessary.

6. The papers sent up should be—

1. Copy of plaint.
2. Copy of reply.
3. Copy of decision.
4. Copy of grounds of appeal.
5. Copy of Government pleader's opinion.
6. Collector's remarks.

7. No appeal can under any circumstances be made to the High Court without reference to the Legal Remembrancer.

Appeal to High Court.

Section III.—Miscellaneous.

1. Every public officer is liable to be left individually to defend a suit brought against him in his official capacity.

2. Whenever the Commissioner is of opinion that a public officer should be left to defend in his individual capacity any suit brought against him in his official capacity, he shall submit the case for the orders of the Board, if the officer concerned is an officer subordinate to the Board.

3. Where the head of the district exercises both revenue and judicial powers, the assistant to the principal district officer must, in communication with the Government pleader, where there is such an officer, or where there is not, with a pleader selected from the local courts, prepare the pleadings in all Government suits, and send them to the Legal Remembrancer, through the Commissioner, for orders and instructions, care only being taken that no case which the assistant has previously taken part in preparing is made over to him for trial.

Preparation of pleadings.

4. Collectors are not, as a rule, permitted to grant any copies of correspondence between the several officers of Government on the subject of suits without previous sanction obtained from the Board Copies of correspondence which has passed between the Legal Remembrancer and the Commissioner or Collector may, however, be given with the sanction of the Legal Remembrancer.

Copies of correspondence.

(*i*) District officers should personally see that timely and systematic efforts are made to recover sums due to Government under decrees of the civil courts.

(*ii*) To ensure this being done, the work of realisation should, in each district, be specially placed in immediate charge of an Assistant or Deputy Collector, and should be frequently supervised by the Collector himself. The officer in charge of the Arrear Collection Department will, perhaps, be generally the best officer for this work.

(*iii*) The outstanding balances of decretal sums due to Government are not, as a rule, large, and it will not therefore be generally necessary to depute a Gazetted officer to enquire locally into the matter of their realization; but in important cases, and where any suspicion of collusion or concealment of assets exists, the Collector might usefully depute such an officer—or a kanungo—for the purpose.

(*iv*) In future when any sum due to Government under a civil court decree has been recovered by special efforts or ability on the part of the nazir, he should be properly remunerated with a sum not exceeding 20 per cent. of the whole amount recovered, as authorized by Rule 17, section II of the Legal Remembrancer's Civil Suit Rules. 9-9-96.

APPENDIX

With reference to the last paragraph of rule 3 of Section I of this Chapter, the Board have explained that the following papers will always be required according to the stage which the case has reached, that is, as an original suit or as an appeal: —

I.—In cases in which Government is plaintiff—

Legal Remembrancer's Rule 7. (1) the statement of facts,

(2) the plaint as drawn by the Government Pleader, written in half margin, together with a copy of any remarks or separate plaint which the Collector may submit to the Legal Remembrancer,

Rule 19.

(3) any additional statement or other important application made during the trial,

Rule 35.

(4) the substance of the decision.

II.—In cases in which Government is a defendant—

Rule 17. (1) the statement of facts,
(2) the plaint,

(3) the draft answers as drawn by the Government Pleader, written in half margin, or the opinion of the Government Pleader, Collector, and Commissioner that the case should not be defended,

Rules 11 to 13.

(4) any further remarks or separate answer which the Collector may submit to the Legal Remembrancer,

Rule 19.

(5) any additional statement or other important application made during the trial.

Rule 35.

(6) the substance of the decision.

III. —When the decision has been unfavourable to Government, the following further papers shall be submitted to the Board: —

(1) a copy of the decision,

(2) opinion of the Government Pleader, Collector, and Commissioner as to whether an appeal should be preferred; and if so, a copy of the proposed grounds of appeal as drafted,

Legal Remembrancer's Rule 33.

(3) substance of the decision of the court of appeal; and if it is unfavourable to Government, a copy of the decision and other papers as above.

Each of these papers should be submitted as soon as possible. On receipt of them the Board will be able to take counsel, if necessary, with the Legal Remembrancer as to the course to be followed, and for this purpose the number and date of the communications with which the Commissioner and Collector have laid the papers before the Legal Remembrancer should be given.

Whenever it is found necessary to bring a suit to the notice of the Board, during its course, the previous papers as noted above should be submitted for their information.

CHAPTER III.

Government Estates.

Section I.—Direct Management.

Note.—The term *Government estates* is to be here understood as including estates the property of private persons, the rents of which are temporarily payable to Government under the provisions of Regulation VII of 1822, section 3, or Regulation IX of 1825, section 4.

Object of direct management.

1. It is the wish of the Government of Bengal that as many Government estates as possible should be retained under direct management, so that the officers of Government may be thereby enabled to gain a practical knowledge of the progress of agriculture, of the extent to which the productive powers of the land have been developed, and of the increased money value of the produce. In Bengal it is very difficult to obtain this knowledge in any other way.

Estates suited for management.

2. Whenever, therefore, an estate is qualified for direct management: that is—

(1) whenever it is of sufficient extent and cultivation to support a tehsildari establishment;

(2) whenever, though not now yielding a revenue sufficient to cover such expense, there is reasonable expectation that its gross rent could be increased by improvements, extended cultivation or otherwise, to that amount;

(3) whenever, though not sufficient in extent or rental alone to find employment or funds for a separate establishment, it is so situated as to be capable of being incorporated with one or more similar khas mehals, so as to form a compact tehsildari circle;

it should be so retained.

Agency.

3. As the strength of the local agency placed at the disposal of the revenue authorities has been of late years greatly increased, it will be found that the more important estates belonging to Government will fall under one or other of these classes. Smaller isolated estates, also, may still be retained under direct management, if their local situation in the neighbourhood of the head-quarters of a district or a sub-division be such as to allow of their proper supervision by the officers of Government.

"5A. Nominations to posts of Managers, Sub-Managers or Tehsildars are to be accompanied by a statement of the landed property owned by the nominee in the following form:—

Name of nominee.	Description of the locality, such as district, sub-division, thana, mouzah, &c., where the landed property lies.	The extent and interest owned.	Annual value.	The method, inheritance, purchase and the like, by which acquired.	Date of acquisition (approximate).	REMARKS.
1	2	3	4	5	6	7

The information given in the statement will be entered in Register No. 45A, which is to be kept in the Board's office for

Tehsildari scheme.

4. In proposing tehsildari establishments for the management of Government estates, it must be borne in mind that it has been distinctly ruled by Government that the collections in all Government estates yielding less than Rs. 1,000 net revenue must be carried out without additional cost by the subordinate executive establishments, or by the tehsildari establishments which are allotted to larger estates. Hence no estate yielding less than that amount can be embraced in a tehsildari scheme. But as an estate with a rental of Rs. 1,000 would not be able, *per se*, to support a tehsildari establishment, Rs. 4,000 have been fixed as the minimum rental of an estate or group of estates qualifying for management by a special tehsildari establishment.

Applications for establishment.

5. All applications or proposals for the entertainment, increase, or other alterations of establishments in connection with the khas management of estates, should be submitted in the form given below, the necessity for the application being fully explained in the covering letter.

Proposition Statement of Establishments, &c., required in connection with the Khas Management of Estates in the district of

Note.—The grounds of proposition should be explained in the transmitting letter.

Name of estate or estates to which this proposition refers.	Annual rental of estate or estates named in column 1. The rental of each estate should be shown separately.	NATURE OF CHARGE.						PROPOSITION.				Percentage of cost, column 5 on column 2.	REMARKS.
		PRESENT SCALE.*			PROPOSED SCALE.			INCREASE PER MONTH.		DECREASE PER MONTH.			
		No.	Designation.	Pay. Rs.	No.	Designation.	Pay. Rs.	Period.	Rs.	Period.	Rs.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14

* Quote by number and date in the remarks column of this statement the orders by which the "present scale" was sanctioned—*vide* also Board's circular letter No. 314, dated 14th January 1878.

DISTRICT OF

The 18 } *Collector.*

Mehalwari account.

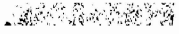
6. All District Officers, who have under their direct management any estates, other than Wards' estates (whether the standard tehsildari forms, referred to in the Board's circular of 27th June 1878, are generally in use or not), are to submit at the close of each quarter, through Commissioners of divisions, the abstract mehalwari account (Return I) showing the financial results of the management of such estates during the quarter This Circular and the forms mentioned in it are given in. Appendix A.

Instructions for preparation of the above.

7. It is observed that a diversity of practice obtains in different districts in the preparation of the quarterly abstract mehalwari account of khas mehals referred to in the preceding rule. Some officers show the total of rent and cesses together, while others only give totals of each estate separately without any grand total at the end of the statement. These statements are also submitted with extreme unpunctuality, so that they are often received in the Board's office too late to be of any practical use.

8. In these statements rent and cesses should be shown separately in two lines for each estate, and the grand totals should also always be struck in two separate lines, and there is no reason why these statements should not invariably reach the Board within one month of the quarter to which they relate. If they are delayed beyond this, a satisfactory explanation of the cause of delay will in each case be expected. The rents for excess lands found in possession of tenants of a Government estate should be entered at once in the rent-roll as well as in this return, as soon as the lands have been discovered and the rents demandable upon them ascertained, although no legal decree has been obtained for the rents.

9. The only circumstances under which a proposal to give a usufructuary mortgage or the grant of a farm on payment of a bonus in connection with a ward's estate can be entertained are when care has been taken to see that the interests of the ryots are completely protected, and that the mortgagee in possession, or farmer, is either bound down to collect only according to the jummabundi settled by the Collector, or is debarred from enhancing rents save under conditions and circumstances to be determined beforehand. Looking, however, to the difficulties which must beset a settlement of this kind, local officers must bear in mind that it can be taken advantage of only in very exceptional cases. The policy should be to encourage direct management whenever possible, and under no circumstances should farms or zar-i-peshgi



"12. It will often happen that a Settlement Officer will in the course of the survey and settlement operations be in a position, either of himself or in co-operation with the managing or village authorities, to effect improvements in regard to sanitation by reserving particular tanks for drinking purposes, by the assignment of defined places for necessary uses, and for excavation of earth for building. It will be the duty of the Manager, when the estate is managed khas, to see that lands thus reserved* are not encroached upon or used for purposes other than those for which they have been reserved, and he should utilize the services of the patwari (where there is one), village headmen, and collecting agency to guard against such encroachments, or diversion of the reserved lands to other uses. Where the estate is let in farm, it must be made a condition of the lease that the farmer will not let out to tenants lands which have been reserved for the purposes specified, nor permit them to be encroached upon or used for purposes other than those for which they have been reserved. The village officials should also be bound to report to the Revenue authorities any encroachment on reserved lands or diversion of them to purposes other than those for which they are intended." 6-8-91.

Sanitary improvements in Government estates.

* viz. (*a*) for suitable roads ;
(*b*) for sites for tanks and wells for drinking and bathing purposes ;
(*c*) for the excavation of earth for construct on of houses in such places as are suitable ;
(*d*) for suitable burial-grounds ;
(*e*) for a common suitable for necessary purposes ;
(*f*) for pasture, fuel and fodder reserves.

leases be given to enable the farmer or mortgagee to force against the wishes of the tenantry the cultivation of indigo or any other crop, through the influence he will obtain as farmer or mortgagee.

Farms in Government estates.

10. The same principle should be applied to the grant of farms in Government estates. The general policy at present is to encourage khas management. But if from any special cause such management is impracticable or distinctly disadvantageous to Government, a farm may be proposed after the rights, rents, and position of the ryots have been fully secured and protected. All Commissioners, in proposing farms of Government estates, are requested to bear these instructions in mind so as to avoid the necessity of the proposal being returned to them for further information.

Inspection of Government estates.

11. The necessity of visiting and inspecting all Government estates once a year and testing the accuracy of the amounts has been insisted on by Government, and by the Board in their Circular Order No. 8 of Febuary 1881, which is given in Appendix B.

Section II.—Fund for the Management and Improvement of Estates.

Fund for management and improvement

In future, a certain sum will be placed at the disposal of each Collector for expenditure—

(1) on the management of estates of which the rents belong temporarily or permanently to Government;

(2) on miscellaneous improvements in such estates which are not directly for the maintenance or increase of the revenue from such estates. (These improvements were formerly estimated for in the item "Miscellaneous Improvements" in the estimate of the three per cent. fund in form No. A 2, since abolished)

Contributions for education and communications.

2. The distribution of the sum appropriated by Government for education and for communications on such estates (formerly estimated for under items "Contribution to primary education and contribution to roads and communications" of the three per cent. fund estimate) is no longer to be mixed up with the grant for management proper, including miscellaneous improvements.

Cost of partial settlements in management estimate.

3. Each Collector will submit an estimate of expenditure to be incurred in "management proper of estates the property of Government, and of estates of which the rents belong temporarily to Government." This will include the anticipated cost of partial resettlement and revision operations of rents assessed on tenants' holdings, provided such cost does not exceed ten per cent. on the ordinary charge of management. If the cost exceeds ten per cent., it should be included in the estimate of grant for "land settlement purposes."

Estimate of miscellaneous improvements.

4. To the above estimate of grant for "management proper" will be added a second part "miscellaneous improvements," as previously embodied in the estimates of the three per cent. fund now abolished.

Estimate of cesses.

5. Simultaneously with this, each Collector will submit an estimate of cesses payable in a lump sum on account of estates the property of Government, and of estates of which the rental belongs temporarily to Government.

Allotment of grant.

6. As soon as Government makes the year's allotment to the Board, the appropriation to districts will be made by the Board for the purposes of Parts I and II of the estimates.

Payment and recoveries of cesses.

7. As regards the estimate prescribed in paragraph 5, no allotment will be made. Collectors will continue, as formerly (*vide* circular order dated 11th March 1878), to pay, in a single payment to the Cess Department, the amount of cesses payable on account of all such estates. These lump payments in advance will be debited to "Land Revenue, provincial, general management of Government estates," and recoveries from the tenants will be credited under a new head, "Recovery of cesses." The Collectors will have no concern with the adjustment of the deficit, if any, occasioned by the amount recovered eventually proving to be less than the lump sum originally paid. This will be made from provincial balances, in which the balance of the Estates' Improvement Fund has merged.

Form of budget estimates.

8. The forms in which the estimates are to be submitted are supplied by the Accountant-General each year. The forms for the year 1888-89 are annexed:—

"Separate contingent and establishment bills will be prepared for all charges against the grant for the management of, and miscellaneous improvements in, Government Estates in the forms prescribed by the Accountant-General. The requirements for contingencies will be drawn by all officers on detailed bills, subject to the limit of the annual assignment made by the Board under Rule 6. No abstract contingent bills will be prepared. As these bills are received direct in the Accountant-General's office from the Treasury, where they are encashed, they are not required to be sent again to that office in any other form" 6 3-91.

PROVINCIAL SERVICES.

Budget Estimate—Disbursements—For the year ending 31st March 1889.

COLLECTOR OF

PART I.

3. *Land Revenue.—Management of Government estates.*

NUMBERS. 1887-88.	NUMBERS. 1888-89.	COLLECTION OF REVENUE.	Sanctioned estimate. 1887-88.	Estimate. 1888-89.	EXPLANATION OF INCREASE OR DECREASE.
		Salaries.			
		Deputy or Sub-Deputy Collectors.			
		Establishment.			
		Tehsildars or mohurirs ...			
		Clerks			
		Servants			
		Temporary establishment* ...			
		Allowances.			
		Commission on collection of rents of Government estates.			
		Travelling allowances			
		Contingencies.			
		(*a*) Country stationery. Other contingencies. (*To be detailed.*)			
		Office and ground rent... ...			
		Contingencies (*a*)			
		Postage charges			
		Road and Public Works cesses payable by Government on account of estates, the property of Government—			
		(*a*) On all ryotwari tracts and estates settled ryotwari.			
		(*b*) On all estates settled otherwise than ryotwari.			
		Total ...			
		OUTLAY ON IMPROVEMENTS. *Supplies and Services.*			
		Petty construction and repairs			
		Charges for Miscellaneous Public Improvements of estates. *(To be detailed on reverse.)*			
		GRAND TOTAL ...			

N.B.—Charges for measuring Government Estates must be provided under this head.

A separate form under 20, Police, has been provided for pay of chowkidars.

The columns of numbers must be carefully filled up, and the rate of pay of each incumbent should be furnished in a separate statement in order to admit of verification with the column of charge.

No fixed charges are to be entered that have not been sanctioned by competent authority.

The number and date of all orders sanctioning fresh charges, included in the estimate for the first time, must invariably be quoted.

Charges for partial settlement of estates, when they entail an addition of more than 10 per cent. to the ordinary cost of management, must be included in budget estimate for "LAND SETTLEMENT CHARGES."

PART II.

Charges for miscellaneous improvements of Government Estates.

NATURE AND DESCRIPTION OF WORK.	Sanctioned estimate. 1887-88.	Estimate. 1888-89.	REMARKS.
Total ...			

NOTE.—The cost of works required for the maintenance of the revenue, or having the direct effect of increasing the revenue, is not to be included.

PROVINCIAL SERVICES.

Estimate of Cesses payable on account of Estates the rental of which belongs permanently or temporarily to Government for the year ending 31st March 18 .

NAME OF EACH ESTATE.*	Demand of cesses payable on account of each estate by Collector as Manager.	Total demand of cesses recoverable by Collector as manager from the tenants of each estate.	REMARKS.

* Estates of which the amount of cesses payable is less than Rs. 50 need not be entered in detail, but as one group, the number of estates only being given.

Collector.

9. The $\frac{12}{10}$ per cent. deduction from the collections from Government estates for their management and improvement is leviable only from the following classes of estates :—

Classes of estates liable to ten per cent. deduction.

(1) Government estates of all descriptions, *i.e.*, whether held khas, or known as ryotwari tracts, or let in farm.

(2) Estates the property of individuals when managed khas by Government or let by Government on a farming lease.

10. The deduction has sometimes been erroneously made from estates the property of individuals which are settled for definite periods with the proprietors. The deduction should,

"10 per cent." "12 per cent." 6-8-91.

Section IIA.—Public Works Grant for Agricultural purposes.

1. Besides the grant for the management of, and miscellaneous improvements in, Government estates, described in Section II of this Chapter, the Local Government places a sum annually at the disposal of the Board for agricultural works (such as, for instance, irrigation, drainage or embankments) necessary for the increase or maintenance of the land revenue from Government or temporarily-settled estates. This grant is briefly termed the Agricultural Public Works grant.*

Agricultural Public Works grant.

* Note.—For a clear apprehension of the distinct purposes of the two grants, *see* Rule 14, Section II of this Chapter.

2. Commissioners are required to submit ~~by the 20th July~~ of each year, estimates of requirements for such works as come within the purposes of this grant, for each of the districts of their divisions for the next financial year. Care should be taken that these estimates are not delayed beyond the date mentioned.

Estimate.

3. A consolidated statement of the local officers' budget estimates has to be submitted by the Board to Government, in the ~~Revenue~~ Department, ~~not later than the 15th of August~~ of each year. On receipt of an allotment from Government, the Board distribute it by a Resolution to the several districts in which works of agricultural improvement are required, as funds are available, with reference to the estimates, according at the same time executive sanction to the expenditure to be incurred by the local civil officers.

Submission of consolidated statement to Government.

Allotment of grant.

4. Commissioners are then authorized to sanction the execution, without further reference to the Board, of any works of the kind falling within the purposes of this grant, provided the assignments made to each district by the Board are not exceeded.

Power of sanction.

5. After sanction has been communicated by the Board's Resolution above mentioned, District Officers have to obtain the requisite funds by credit orders, issued by the Examiner of Public Works Accounts, Bengal, to whom an account of the expenditure incurred has to be rendered.

Issue of letters of credit.

6. Commissioners are required to submit to the Board, by the 1st of May of each year, a statement showing how the grant for the previous year has been expended, and what sum remained unexpended at the close of that year. 3-9-90.

Annual statement of expenditure.

Section IIA.—Public Works grants for agricultural purposes.

"1. Besides the grant for the management of, and miscellaneous improvements in, Government estates, described in section II of this Chapter, the Local Government places a sum roughly estimated at Rs. 50,000 annually at the disposal of the Board for agricultural works (such as, for instance, works of irrigation, drainage, or embankments) necessary for the increase or maintenance of the land revenue from Government or temporarily-settled estates. This grant is briefly termed the Agricultural Public Works Grant.* The annual allotment under this grant has been amalgamated with the management grant placed at the Board's disposal.

Agricultural Public Works grant.

"2. Commissioners are required to submit on the 1st of December of each year estimates of requirements for such works as come within the purposes of this grant for each of the districts of their divisions for the next financial year. Care should be taken that these estimates are not delayed beyond the date mentioned.

Estimate.

"Repair and original works should be clearly distinguished in the estimates. The principle of administrative sanction applies.

* NOTE.—For a clear apprehension of the distinct purposes of the two grants, see rule 14, section II of this Chapter.

Application for administrative sanction must be made, through the Commissioner, to the Board for all original works, the cost of which exceeds Rs. 1,000. The Board will consult the Chief Engineer as to the character of the works and the sufficiency of the estimate. If the proposed works are professionally approved the Board will apply to the Revenue Department for administrative sanction, and then detailed estimates will be prepared by civil or irrigation officers, as may be most convenient. In the latter case the Public Works Department will be applied to for the issue of the requisite orders to the Superintending Engineer concerned. The estimate if exceeding Rs. 1,000 will be finally

which it may not be convenient to hold an estate khas, but in which the interests of Government would be better secured by a settlement than by a sale; and in these cases the procedure to be followed will be a settlement for a long term of years with head ryots or respectable residents, or, failing that, with a farmer.

Survey and record of rights before sale.

2. In regard to estates of which it may appear necessary to sell the proprietary right of Government, the Collector should invariably, before proposing sale, make a careful settlement, survey, and record of tenant's rights. This is essential, not only to a proper adjustment of the Government demand, but to the protection of the interests of subordinate tenure-holders and of the several classes of cultivators. It is desirable that the position of ryots who may be settled on the land at the time of sale should be fixed satisfactorily by a record-of-rights before the land is transferred to an outsider, and no sale therefore of an estate in which a record-of-rights has not been made is permitted without the special sanction of Government. It is hoped that in many petty cases the ryot himself will become the purchaser.

Sale after advertisement.

3. Each estate is to be sold by public auction to the highest bidder above the upset price, after advertisement in the *Government Gazette*. A copy of such advertisement must, in each case, simultaneously with its publication in the *Gazette*, be put up at the office of the Collector's head-quarters, also at that of the sub-division or sub-divisions in which the estate to be sold is situated, and, with the Judge's permission, at the office of the nearest Moonsif.

4. Each estate is ordinarily to form one lot; but, with the sanction of the Board, two or more petty estates may be included in one lot, or one estate may be broken up into several lots.

Fisheries.

5. The boundaries of fisheries are to be carefully defined, and plans of them prepared before they are sold.

Leased estate.

6. No estate which has been leased for a term of which a long period has yet to run is to be sold.

Transfer of estates to new proprietors.

7. Government estates which may be sold should be transferred to their new proprietors with the revenue upon them fixed in perpetuity. When estates which yield a rental of one rupee or above are sold the present rent is to be fixed in perpetuity as revenue. By the expression "present rent," is meant the rent actually paid without any deduction on account of collection charges. When estates which yield a rental of less than one rupee are sold they are to be sold free of revenue demand.

"but the Collector may include two or more petty estates in one lot, or may break up one estate into several lots." 5-7-83.

"This rule is not, however, applicable to estates in temporarily-settled districts." 5-11-92.

" paying rent or revenue." 5-7-88.

" The Collector is to fix the upset price at the time of sale."
5-7-88.

" which will be fixed by the Collector at the time of sale."
5-7-88.

Upset price.

8. The upset price of rent or revenue-paying estates is to be ordinarily twice the amount of their rent or revenue; and that of estates to be sold revenue-free is to be ten times the rental, but the Board may, for special reasons, reduce or raise the upset price in any case at their discretion.

Sale by private contract.

9. The sale of Government estates by private contract is strictly forbidden, except by way of compromise of some dispute as to title, or when there are strong political or administrative reasons for vesting the proprietorship in some particular person or persons. No such sale must be effected without the orders of Government.

10. The advertisement of sale is to be in the following form :—

Advertisement of Sale.

Notice is hereby given that the proprietary right of Government, as specified in the conditions of sale below, to the under-mentioned estate situate in the district of will be put up to sale at the Collectorate on the 18 , corresponding with 12 [Bengali, Fusli, or Umli, according to the era current in the district.]

The purchasers will be subject to the following conditions of sale—

Conditions of Sale.

1*st.*—The estate to be sold to the highest bidder above the upset price. The purchaser of this estate will be considered as the proprietor of the estate, and the entire proprietary right of Government in such estate will be transferred to him, subject to the revenue fixed in perpetuity.

2*nd.*—The sale to be subject to existing leases and to the rights conferred by the settlement proceedings, and by the laws in force: and purchasers to be bound to respect the rights of resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3*rd.*—If the amount of purchase-money do not exceed Rs. 100, the whole amount to be paid down at once.

4*th.*—If the amount of purchase-money exceed Rs. 100, one-fourth of the amount bid to be immediately deposited. If the balance be not paid by noon of the fifteenth day after the sale, reckoning the day of sale as one, or, if that day be a close holiday, then by noon of the first succeeding office day, the sale is to be cancelled (the sum deposited being forfeited to Government), and the estate to be again put up to sale at the risk of the defaulting purchaser, after issue of advertisement, as in the case of original sale.

No. in statement of Government estates.	Number on the district roll.	Name of estate and pergunnah.	Approximate area in acres.	Government revenue assessed.	Upset price.	Remarks.

Collector's Office,
District
The 18 } *Collector.*

11. If any condition not specified in the above rule is to be imposed upon the purchaser of any estate or estates, the following addition is to be made to the notice above given, "with the addition of the following condition," &c., &c. The advertisement is to be forwarded through the Commissioner under cover to the Board; the date of sale being fixed at least a month after the day on which the advertisement may probably appear in the *Gazette*. If possible, arrangements should be made for the sale to take place about the time for the payment of an instalment of the Government revenue of the district.

12. Commissioners should not, however, forward to the Board advertisements for the sale of Government estates, in regard to which any objection against sale or claim to settlement has been made, until the period for appeal to the Board and one month more shall have expired; and when forwarding any such advertisement, they should state what objection or claim, as above specified, has been urged before them, and give an abstract of their orders on such objection or claim.

13. The Collector is to hold the sale of Government estates in person.

Recovery of loss by default.

14 Should a defaulting purchaser fail to make good the difference between the amount bid by him and the amount realized by the subsequent sale of the estate, rendered necessary by his default, the Collector must recover the difference by a civil suit.—(*For an example of such a suit, see Board's Selections from High Court Decisions, Vol. II, p.* 511.)

Risk of defaulting purchaser.

15. When an estate is to be put up to sale a second time at the risk of a defaulting purchaser, under the fourth condition of sale, advertisements must issue as in the case of an original sale, with the additional proviso that the resale is to be on account, and at the risk, of the first purchaser, who has failed to fulfil his bid.

Notice of sale.

16. Upon the sale of an estate, the following notice is to be published by beat of drum, or in the manner in which such notices are usually published, at the Collector's Office, and upon the estate itself:—

Notice is hereby given to all whom it may concern that the rights and interests of Government in the estate of have been, transferred to from the of 18 corresponding with the of 12
[Bengali, Fusli, or Umli, according to the era current in the district.]

No other notice.

17. No other notice to the tenantry, or to others, must be issued without the authority of the Board specially obtained.

"The advertisement is to be forwarded by the Collector to the Printer direct in the prescribed form. But whenever any unusual condition is inserted, the Collector is to submit it to the Board through the Commissioner. The date of sale must be fixed at least a month later than the day on which the advertisement may probably appear in the *Gazette*." 5-7-88.

"Collectors are not, however, to publish." 5-7-88.

Certificate of sale.

18. At the same time a certificate of sale in the from annexed should be delivered to the purchaser on stamped paper under article 16, schedule I, Indian Stamp Act, I of 1879, and an engagement in the form given below should be taken from the purchaser on stamped paper under article 5 (*c*), schedule I of the same Act. The cost of the stamp for both instruments must be borne by the purchaser.

Form of Certificate of sale referred to in Rule 18.

I Collector of the district of , do hereby certify that the proprietary right of Government to the estate , No. , on the revenue-roll of the district of , consisting of an area of bighas , equal to acres , and bearing a net annual revenue of Rs. , has been purchased by resident of mouzah , pergunnah , zillah for Rs. at the public sale held by me on the under orders of the Board of Revenue, No. , dated

2. The purchaser has acquired the proprietary right subject to the revenue fixed in perpetuity.

3. The sale is subject to existing leases and to the rights conferred by the settlement proceedings and by the laws in force; and the purchaser is bound to respect the rights of cultivators who have signed the schedule of assessment prepared by the revenue authorities.

Form of Engagement referred to in Rule 18.

I,————————, son of————————, resident of village ————————, in the district of———————— , execute this engagement in connection with the Government estate————————, No. ————, on the revenue-roll of the district of————————, consisting of an area of bighas————, equal to acres————, and bearing a net annual revenue of Rs.———————— ————————, the proprietary right of Government in which has been sold to me for the sum of Rs.————.

2. The existing jumma of Rs.————————is fixed in perpetuity, and the rights conveyed to me under the engagement are those of the proprietor of a permanently-settled estate. I will be at liberty to alienate the property at pleasure, and I bind myself to respect the recorded rights and the rights conferred by the laws in force, as also the rights of the under-tenants and resident cultivators who have signed the schedule of assessment prepared by the revenue authorities.

3. I will pay the Government revenue *kist* by *kist*, according to the instalments noted at the foot of this engagement, and I will raise no objection on the score of drought and inundation, or any other providential visitation; nor will such objection be allowed.

4. If I default in the payment of the Government demand on account of the estate, the estate will be liable to sale for arrears of revenue under the provisions of the law in force.

5. I will file, without objection, any papers which the Collector may require from me. If I do not, the Collector will have power to take action against me according to law.

6. I bind myself to perform the duties of patwari, as required by law.

N.B.—This clause should be omitted in the case of Government estates sold in the districts of Bengal and Orissa.

7. This engagement will be equally binding upon my heirs and successors.

Report of result of sale.

19. The result of every sale under these rules is to be reported at once to the Commissioner, for the information of the Board, in the following form :—

Memorandum showing the result of the sale of Government estates in the district of held on 18

No. in statement of Government estates.	Number on the district roll.	Number of estate and pergunnah.	Area in acres.	Government revenue.	Purchase-money.	REMARKS.

SECTION IV.—ALIENATION OF GOVERNMENT LAND.

1. The following Resolution of the Government of India, in the Department of Agriculture, Revenue, and Commerce, No. 1—143, dated Fort William, the 6th February 1872, is reproduced for general information :—

RESOLUTION.

IN the Resolutions quoted above, it was ruled that the sanction of the Government of India should be obtained to the alienation of all Government land, whether actually paying revenue or not, except grants of waste land made under the approved rules; and that Government land, whether paying revenue or not, should not be parted with save under the rules applicable to the expenditure of public money. It was also laid down that, if the sale of small plots of escheated land for the benefit of local funds has not been duly sanctioned, it must be considered subject to the above restrictions.

2. Several local Governments and Administrations having represented the inconveniences arising from a strict adherence to these orders, the Governor-General in Council has been pleased to modify them as follows :—

3. Lands to be disposed of will necessarily divide themselves into two classes—

First.—Those which are the property of the State.

Second.—Those which, under competent authority, have been constituted the property of a municipality or other local body.

4. Lands of the first class may be disposed of in various ways—

First.—By sale at full market value.

Second.—By sale on favourable terms—
to a public body or association, or to an individual for a public purpose;

Third.—By gift or grant to—

(*a*) a public body or association, or to an individual for a public purpose.

(*b*) private individuals in remuneration for public services to be performed;

(*c*) private individuals for their private benefit, without reference to future services.

2B. The following letter from the Government of India in the Department of Finance and Commerce, No. 848, dated Calcutta, 29th February 1892, to the Government of Bombay, is reproduced for general information :—

I AM directed to acknowledge the receipt of your letter No. 8509, dated the 9th December 1891, enquiring whether it is intended that the condition prescribed by paragraph 2 of the Resolution in this Department No. 4374, dated the 23rd October 1891, is to be insisted upon in all cases in which land is transferred to local bodies, or whether it is to be enforced only in those cases in which the transfer is made on terms favourable to the grantees.

2. I am to state that in cases in which the land is sold to a local body for its full market value as a business transaction, and no concession to the local body is involved in the transfer, the condition prescribed in the Resolution of the 23rd October 1891 need not be insisted upon. The Government of India has, however, no objection to the Local Government imposing the condition if considered desirable, and if the local body is willing to take the land subject to such a condition. 13-3-92.

2A. The following Resolution of the Government of India in the Department of Finance and Commerce, No. 4374, dated Simla, 23rd October 1891, is reproduced for general information :—

RESOLUTION.

In a recent case it was found necessary to resume from a local body certain land which was originally the property of the State, but which had been transferred to the local body free of charge. On its resumption by the State, the full value of the land was claimed by the local body as compensation, although the land was no longer required for the purposes for which it had been transferred. As the land had been absolutely vested in the local body, the claim could not be resisted.

2. It is expedient to prevent the recurrence of such cases, and the Governor-General in Council is pleased to direct that in future, when any immoveable public property is made over to a local authority for public purposes, the grant shall be made expressly on the condition, in addition to any others that may be settled, that should the property be at any time resumed by the Government, the compensation payable therefor shall in no case exceed the amount (if any) paid to the Government for the grant, together with the cost or their present value, whichever shall be the less, of any buildings erected or other works executed on the land by the local authority. 6-11-91.

5. As regards lands falling into the second of the above classes, which have been, under a competent authority, constituted the property of a local body, the Government of India will exercise no interference. It will be the duty of Local Governments and Administrations to satisfy themselves that the lands in question have been transferred under proper authority; and this having been ascertained, the sanction of the Local Government and Administration will be sufficient for the disposal of the lands.

6. As regards lands the property of the State, such of them as are governed by the rules for the grant of waste lands will continue to be dealt with under the rules on this subject in force for the time being.

7. As regards lands the property of the State, other than waste lands which are sold for full value, no reference to the Government of India need be made where the full value does not exceed Rs. 10,000. Up to this amount the sanction of the Local Government or Administration will in all cases be sufficient. The amount realized by the sale of the land should invariably be credited to the general revenues, and the sale should be duly noticed in the proceedings of the Local Government or Administration.

8. As regards the sale of lands on favourable terms for a public purpose, in no case should the recipient pay less than half the full market value of the lands granted; and whenever such full value exceeds the sum of Rs. 1,000, the sanction of the Government of India should be previously obtained. The amount realized by the sale should in all cases be credited to the general revenues, and the sale should be noticed in the proceedings of the Local Government or Administration.

9. As regards the gift or grant of lands, the previous sanction of the Government of India should be obtained in cases where the value of the grant exceeds Rs. 3,000, when given as a site for the construction of Government schools, hospitals, dispensaries, or other public works, at the cost of recognized local funds; where it exceeds Rs. 500, when given for any other public purpose, or to a private individual for services to be performed to the State,* or where it exceeds Rs. 100 when the services are to be performed to the community; and in *all* cases of grants to individuals for their private benefit, irrespective of any services to be performed.

* *N.B.*—This does not refer to cases in which the Local Governments may have been separately authorised to dispose of lands under special rules sanctioned by the Government of India.

2. The following Resolution of the Government of India in the Department of Revenue, Agriculture, and Commerce, No. 1—647, dated Simla, 31st August 1877, is reproduced for general information:—

RESOLUTION.

READ again—

Resolution No. 1—141-151, dated the 6th February 1872, prescribing certain rules in respect to the alienation of Government land.

HIS HONOUR the President in Council observes that the Resolution read in the preamble makes no express provision for the case of land sold on favourable terms to an individual for his private benefit, without reference to public services to be performed by him. His Honour in Council is accordingly pleased to decide that such sales shall be treated as coming under sub-division (*c*) of head 3 of the heads specified in paragraph 4 of the Resolution, and that, as in the case of gift or grant to individuals for their private benefit, the sanction of the Government of India must be obtained to all such alienations.

3. The following Resolution of the Government of India, in the Department of Finance and Commerce, No. 2128, dated Fort William, the 31st December 1879, is reproduced for general information :—

RESOLUTION.

READ again—

Resolution in the Financial Department, No. 4097, dated 4th October 1878, granting to the Seetabuldee Municipality the land revenue assessed upon the lands in the Seetabuldee civil station, but declaring that these orders must be regarded as entirely exceptional and not involving the admission of any claim on the part of municipalities either to the whole or any part of the land revenue levied within municipal limits.

Letter in the Revenue Department to the Government of the Punjab, No. 358, dated 6th May 1874, granting to the Municipal Committee of Montgomery, in the Punjab, the proprietary right in the land within the town side not occupied by private tenants.

Also a letter in the Revenu e Department, No. 77, dated 7th February 1879, assign ing to the Ellichpore Municipality the revenue assessed upon the lands within municipal limits.

Read—

Letter from the Resident at Hyderabad, proposing to remit the revenue assessed upon some of the lands within municipal limits at Ellichpore on the ground that they form parts of the compound of the occupants.

RESOLUTION.—The Governor-General in Council is aware of no reason why land revenue should not be levied upon lands attached to private residences or covered with buildings as much as upon arable or pasture lands. There is no foundation for the claim to exemption from the payment of land revenue advanced in favour of the residents of Ellichpore, and that claim must be emphatically disallowed.

2. Further, His Excellency in Council desires again that care be taken that the assignment to the Ellichpore Municipality of the revenue from the lands within municipal limits be not quoted as a precedent for like grants in future. Municipalities have no claim to the assignment of the land revenue assessed upon lands within their limits, which like all land revenue is an Imperial asset. The Governor-General in Council is wholly opposed to the alienation of this revenue to municipalities, and no such alienation should be made hereafter.

Produce in applications for gift or grant.

4. There is a want of uniformity about the procedure observed by Divisional Commissioners with regard to applications for the gift or grant of Government land to a municipality or other public body or association. Some officers apply to Government direct in the Municipal Department, and the Government refers the matter to the Board, in order to ascertain whether there is any objection to the gift or grant from a revenue point of view. Others again apply to the Board, in the first instance, to move the Government in the matter.

(*a*) In future the order of business should be as follows :—

The application should be submitted by the Commissioner to Government, in the first instance, with his opinion thereon. The Government in the Municipal Department will then decide

whether the object specified in the application is one for which it desires to give over the land to the municipality, either—

(I) as an absolute grant, free of all demand of revenue or rent;

(II) on lease, subject to payment of land revenue assessed at some privileged rate and on privileged conditions as to the fixity of the amount assessed; or

(III) on lease, subject to a full assessment of land revenue payable by the municipality, fixed for a term of years only.

(*b*) When the Government has come to a conclusion so far, and not till then, does the occasion arise for any reference to the Board as to revenue details, and the existence of objections from their point of view.

(*c*) The Commissioner's reference to Government on the proposal should be complete—

(1) as to its object,

(2) as to the terms and details of the proposed transfer from the point of view of the Revenue Department, so that if Government approves generally of the proposal, it may be referred to the Board, who will be able to give their opinion on the materials already supplied without any further reference to the Commissioner.

Conditions of grant.

5. Government has in some cases agreed to lease a plot of Government land, rent-free or at a nominal rental, for a school, on the proviso that Government retain the right of re-entering on possession of the land at any time after six months' notice and on payment of compensation for buildings or other improvements effected as may be decided upon by arbitration, and on the condition that the land will revert to Government if the school is not maintained. The estimated value of the land is to be stated in such cases. So also waste land was granted rent-free for extension of a mosque, on the condition that it should revert to Government when it ceased to be used for the purpose of the grant. So also, land was granted rent-free for the excavation of a tank on the understanding that it is always kept in good order for the free use of the public, and would be liable to resumption in the event of the non-fulfilment of this condition.

6. In exercise of the power conferred by the 33rd and 34th of Victoria, ch. 59, section 2, the Governor-General in Council has declared that the undermentioned classes of deeds, contracts,

and other instruments referred to in the 22nd and 23rd of Victoria, ch. 41, section 2, may be executed as follows in the territories under the administration of the Government of Bengal—

By Collectors of districts and Deputy Commissioners.	Contracts and other instruments in matters connected with the lease or sale of land.

Collectors authorized to sign agreements.

These orders do not in any way extend the powers of local officers in regard to entering into agreements for the alienation of Government lands. They simply authorize such officers to sign such agreements as a ministerial act instead of forwarding the deeds for the signature of a Secretary to Government.

Annual statement of alienations of land.

7. The alienations of land in each district are to be shown in an annual statement in the form given below, which is to accompany the Commissioner's Land Revenue Report:—

"which is to be submitted to the Board not later than the 31st May of each year." 5-11-91.

Statement showing the Alienations of Land authorized during the year.

(SEE SECTION IV, RULE 7.)

1	2	3	4	5	6	7	8	9	10	11
DISTRICT.	Village, estate, or township.	Area in acres.	Estimated yearly rent value.	Estimated market value.	Party or parties in whose favour alienated.	Class of alienation.*	Grounds for alienating.	Authority sanctioning alienation.	Number and date of orders.	REMARKS. (Here enter all further details necessary for a full elucidation of the case not set forth under any of the preceding headings.)

* As defined in paragraph 4 of the Resolution No. 1-143, dated 6th February 1872, quoted in Section IV, Rule 1.

Section V.—Registry of Dependent Tenures.

1. The registry of dependent talooks, &c., in a Government estate let in farm, must be made in the Collector's office in Register 33.

Power to sanction division.

2. The division of these dependent tenures, and the consequent distribution of the rent, can be sanctioned only by the officer with whom the power of confirming the settlement of the estate rests.

Caution.

3. There is no legal right to any such division, and it should be sanctioned with the greatest caution, if at all.

Section VI.—Miscellaneous.

Right of the State in mines and minerals.

Except in permanently-settled estates, it is presumed throughout India that, in the absence of any distinct judicial precedent or proof of established usage, the State has a right to minerals. The ruling that grantees of waste lands (whether or not the grants expressly comprise all products above and below the surface) are, in the absence of provision to the contrary, entitled to mines of gold and silver found thereupon is limited to grantees of waste land "in fee simple," made in accordance with the rules framed upon the instructions given in Sir Charles Wood's despatch No. 14 of 1862. Grants of waste land in fee simple are, however, no longer made, and all leases of waste lands are now distinctly given, subject to reservation of the full right of the State in mines and minerals, and of right of access and other reasonable conveniences for working them on behalf of Government or the assignees of Government.

Issue of certificates.

2. The Board have observed that in most districts there is a want of promptness in taking out compulsory process for the recovery of Government demands. Of course, if there is a bad season consideration must be shown and the tenants must not be pressed. But, this and other exceptional reasons apart, punctual payment should be enforced. With this object in view, lists of defaulters are to be laid before the Collector by the Sub-Deputy Collectors, tehsildars, or other officers responsible for the collections, within one month at latest of the date on which the demands have become due, and on receipt of these lists the Collector is to determine in what cases certificates shall be issued.

Certificate procedure not normal method of collection.

3. At the same time it must not be forgotten that the certificate procedure is not to be looked upon as the normal method of collecting the dues of Government. The officer responsible for the collections will in all cases be expected to show to the

satisfaction of the Collector that he has done his best to realize the amount by ordinary means, and that defaulters have been duly warned before the report of their names to the Collector.

Interest.

4. The Board have ruled that interest is not to be charged on arrears of rent in khas mehals. In such estates the rent is analogous to revenue, and interest is never charged on revenue, the powers of enforcing payment being more summary and stringent than in the estates of private individuals.

Zemindari dâk cess.

5. It has been decided by Government, after consultation with the Legal Remembrancer, that the Collector is not a zemindar who pays revenue to Government within the meaning of section 3 of Bengal Act VIII of 1862 in respect to Government estates, and that in a Government estate under direct management the ryots are not persons who come under the description of "persons paying revenue direct to Government," such as zemindars and sudder farmers mentioned in that section. It is therefore held (*a*) that as in a Government estate under direct management there is no sudder jumma within the meaning of section 5 upon which the rate for zemindari dâk cess can be assessed, no zemindari dâk cess is payable by such an estate; (*b*) that in estates the property of Government let on farming leases the farmer is liable to pay the assessment; (*c*) that in estates the property of individuals which are let on farming leases, in consequence of the refusal of the proprietors to take settlement, the farmer is liable; and (*d*) in the case of estates of the same kind as class (*c*), but managed directly by Government and not let on farming leases, no person is liable. Under this explanation, it is only sudder malguzars under revenue engagements to Government who can be called upon to pay the cess, which in fact only represents the old customary liability of such malguzars to forward police reports of crime, and district officers are to be guided accordingly. It follows that no provision is necessary for the payment of the zemindari dâk cess on account of estates, whether the property of Government or of private individuals, which are held under the direct management of the Collector.

APPENDIX A.

CIRCULAR DATED THE 27TH JUNE 1878.

[*See Section I, Rule* 6.]

The forms detailed below have been prescribed by the Board for the use of tehsildars and others engaged in collecting rents in Government estates :—

1.—Jummabundi register or rent-roll of each mouzah.

2.—Jumma-wasil-baki of each ryot.

3.—Register of collections.

4.—Register of daily receipts and disbursements.

5.—Check receipt.*

6.—Abstract of mehalwari account.†

7.—List of defaulters of more than two years.

8.—Pass-book.

2. The above will now be the only standard forms, as they appear to be more complete and concise than any set now in use. The Board, however, would not enforce their introduction into such districts as already have forms of their own in use with which the establishments are familiar, and which are found suitable, but leave it to the discretion of the Commissioners and District Officers to determine whether the new forms should be introduced or not.

3. Though every care has been taken to omit no detail of importance in these forms, they may yet probably prove defective in some point or other when tested by actual experience. All Commissioners and Collectors who introduce them are therefore invited to make further suggestions, so far as may appear necessary after actual trial. All these will be considered from time to time, and, if approved, will be incorporated in future issues of the forms.

4. The Board think that these forms will also be well adapted to all Wards' estates in which khas collections are made from the ryots, and will greatly facilitate the auditing of their accounts. They therefore authorize their introduction into any Wards' estate, while they must be introduced into any such estates as have not already got a good system of accounts. They should ordinarily also be introduced into all new Wards' estates in which there are khas collections.

5. The Commissioners are requested to submit after six months from this date a report as to how far they have introduced these forms, and how far they have availed themselves of the discretion allowed to them of not to adopt them.

7. Two sets of the forms, (*a*) with and (*b*) without specimen entries, have been printed in English. Bengali and Hindi versions of the forms 1 to 5, with and without sample entries, have also been printed. Local officers can procure the needful number of copies of each by sending their indents on the Superintendent of Stationery. It may be noted, however, that the Superintendent of Stationery will supply only the forms now prescribed by the Board. Those officers who do not like to use these forms must make their own arrangements for the supply of the forms they use, as they would appear to have done hitherto.

8. One copy of each of the forms, with and without specimen entries, both in English and vernacular, are herewith enclosed.

* NOTE.—Superseded by the rent-receipt forms under the Bengal Tenancy Act in the districts in which that Act is in force.

† Now Return I.

Note.—Form No. 1 "Jamabandi Register" should be classed as A paper, No. 7 as C, and the rest as B papers. 1-10-92.

No. 1.

Jummabundi Register or Rent-Roll of Mouzah (or Bazar) Tangasole, Mehal Bulrampore, Toujih No. 867.

Consecutive No.	Total area of each mouzah as far as known.	Whether tenure-holder or ryot.	Name of tenure-holder or ryot.	Number in Register No. 2.	Land.				Rent.		Date of pottah, if any, and term of pottah.	Remarks showing changes and mutations.
					Numbers of plots if known.	Area of each plot.		Total area of holding.	Rent.*	Road cess and public works cess.		
						Cultivated.	Uncultivated.					
	2	3	4	5	6	7	8	9	10	11	12	13
	Bs. C. C.					Bs. C. C.	Bs. C. C.	Bs. C. C.	Rs. A. P.	Rs. A. P.		
1	802 16 9	Ryot	Ram Button Ghose	17	3	6 3 0	.....	30 4 0	14 0 0	0 7 0	9th Pous 1281	In this and all other returns any special payments that may have been contracted for, such as an addition to meet the salary of the patwari, and embankment cess, &c., should, whenever practicable, be consolidated with the *rent* and not shown separately.
2	.....	Tenure-holder...	Srinath Banerjea ...	9	.....	4 13 0	19 8 0	192 6 0	48 8 0	1 8 3	1st Baisack 1280	

NOTE.—The mouzahs should be numbered consecutively, and separate sheet or sheets should be allotted to each mouzah.
The difference between columns 2 and 9 should be explained.
The amounts in columns 10 and 11 must agree with those shown against similar heading in Register No. 2.
The numbers of plots and quantity of land in each plot need not be filled up for tenure-holder. When the figures in columns 6, 7, 8, and 9 differ from those of the preceding year, the difference must be explained.

No. 2.

Jumma-Wasil-Baki of each Ryot of Khas Mehal Bulrampore in the District of Midnapore for the year 18

No. 17.
Name of ryot, Ram Rutton Ghose.
His residence, Dadkee.
Mouzah Tangasole.
Mehal Bulrampore.
Pergunnah ditto.

	Rs.	A.	P.
Annual rent	14	0	0
Road cess and Public Works cess ...	0	7	0
Total ...	14	7	0

Instalments.

Month.	Rent. Rs. A. P.	Road Cess and Public Works Cess. Rs. A. P.	Month.	Rent. Rs. A. P.	Road Cess and Public Works Cess. Rs. A. P.
April	0 8 0	0 0 3	October ...	1 0 0	0 0 6
May	0 8 0	0 0 3	November ...	1 0 0	0 0 6
June	0 12 0	0 0 4½	December ...	2 0 0	0 1 0
July	1 0 0	0 0 6	January ...	2 0 0	0 1 0
August ...	0 12 0	0 0 4½	February ...	1 8 0	0 0 9
September ...	1 0 0	0 0 6	March ...	2 0 0	0 1 0

Detail of mutations, if any—
Name of new ryot—
His residence—
Mutations how effected—
Extent of mutations—
Date—

Collections. Date.	No. of counterfoil receipt.	Instalments.	Description.	Rent for year. 18 .	18 .	18 .	18 .	Total arrears.	Current.	Road Cess and Public Works Cess for year. 18 .	18 .	18 .	18 .	Total arrears.	Current.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			Arrears of previous year.	.....	.....	.....	Rs. A. P. 4 0 0	Rs. A. P. 4 0 0	Rs. A. P.	.....	.....	.....	Rs. A. P. 0 4 0	Rs. A. P. 0 4 0	Rs. A. P.	
		April ...	Demand ...	.....	.....	.....	.....	.....	0 8 0	.....	.....	.....	.....	.....	0 0 3	
		May ...	Ditto ...	.....	.....	.....	4 0 0	4 0 0	0 8 0	.....	.....	.....	0 4 0	0 4 0	0 0 3	
				.....	.....	.....	.....	.....	0 8 0	.....	.....	.....	.....	.....	0 0 3	
6th June...	131	.....	Payment ...	.....	.....	.....	4 0 0	4 0 0	1 0 0	.....	.....	.....	0 4 0	0 4 0	0 0 6	
				.....	.....	.....	2 0 0	2 0 0	.....	.....	.....	.....	.....	.....	.....	
		June ...	Demand ...	.....	.....	.....	2 0 0	2 0 0	1 0 0	.....	.....	.....	0 4 0	0 4 0	0 0 6	
				.....	.....	.....	.....	.....	0 12 0	.....	.....	.....	.....	.....	0 0 4½	
23rd July...	.....	.....	Remission ...	.....	.....	.....	2 0 0	2 0 0	1 12 0	.....	.....	.....	0 4 0	0 4 0	0 0 10½	
				.....	.....	.....	1 0 0	1 0 0	.....	.....	.....	.....	0 6 0	0 0 6	.....	
Ditto ...	187	.....	Payment ...	.....	.....	.....	1 0 0	1 0 0	1 12 0	.....	.....	.....	0 3 6	0 3 6	0 0 10½	
				.....	.....	.....	1 0 0	1 0 0	.....	.....	.....	.....	0 3 6	0 3 6	.....	
				.....	.....	.....	.....	.....	1 12 0	.....	.....	.....	.....	.....	0 0 10½	

NOTE.—Remissions should be deducted in a line of this account on the date on which they are allowed, quoting authority and the amount due reduced accordingly.

No. 2.

Jama-Wasil-Baki of each Raiyat of Khas Mehal *for the year* 18

No.
Name of raiyat
Residence
Mauza

		Rs.	A.	P.
Annual rent		14	0	0
Road cess and public works cess ...		0	7	0
Total ...		14	7	0

* Area of holding ... 14Bs.

Dates.	Rent.			Road and public works cesses.		
	Rs.	A.	P.	Rs.	A.	P.
1st April	7	0	0	0	3	6
1st October	3	8	0	0	1	9
1st January	3	8	0	0	1	9

Detail of mutations and alterations of area and rent during the year, if any. (*See* instructions.)†

Collections.		Instalments.	Description of items.	Rent due, *i.e.*, arrears of previous years and current rent.						Road and public works cesses, *i.e.*, arrears of previous years and current demand.						Remarks.
Date.	No. of counterfoil receipt.			18 .	18 .	18 .	18 .	Total arrears.	Current.	18 .	18 .	18 .	18 .	Total arrears.	Current.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			Arrears of previous years ...	...	...	...	Rs. A. P. 4 0 0	Rs. A. P. 4 0 0	Rs. A. P. ...	...	...	...	Rs. A. P. 0 4 0	Rs. A. P. 0 4 0	Rs. A. P. ...	
		1st April ...	Demand ...	...	...	...	...	...	7 0 0	...	...	...	...	...	0 3 6	
10th April ...	120	.....	Payment ...	...	...	...	4 0 0	4 0 0	7 0 0	...	...	...	0 4 0	0 4 0	0 3 6	
				...	...	...	1 0 0	1 0 0	5 0 0	...	...	...	0 4 0	0 4 0	0 2 0	
		1st October	Demand ...	...	...	...	3 0 0	3 0 0	2 0 0	...	...	...	...	...	0 1 6	
				...	...	...	...	...	3 8 0	...	...	...	...	...	0 1 9	
15th October	10	.....	Payment ...	...	...	...	3 0 0	3 0 0	5 8 0	...	...	...	...	...	0 3 3	
				...	...	...	2 0 0	2 0 0	5 8 0	...	...	...	...	...	0 3 3	
30th October	.....	.....	Remission ...	...	...	...	1 0 0	1 0 0	...	...	...	...	...	...	...	
				...	...	...	1 0 0	1 0 0	...	...	...	...	...	...	...	
				...	...	...	...	...	...	...	...	...	...	...	...	

NOTE.—The specimen entries above show how the columns are to be filled up. First, the arrears of previous years are shown, then the demand of the first kist, and then the total is struck. If payments are made before the next kist, they are entered, and the balance still due is struck. If not, the demand of the next kist is entered and the total struck. Then any payment is entered and the balance struck, and so on. The principle is to show regularly up to date, by adding every new demand and subtracting every amount paid (or remitted), the actual amount outstanding against the tenant. In the first two columns are to be entered the date and number of counterfoil receipts against payments, and the date against remissions, shown in column 4.

* Where *bhaoli* cultivation prevails, mention in a note at the bottom of the page how much of the area was cultivated *bhaoli* with each kind of crop, the rent payable for each such crop, the total *bhaoli* rent of the year, and the equivalent in cash.

† In case of transfer enter here the name and residence of the new tenant, the mode of transfer, whether by sale, inheritance, &c., and the date on which it took effect. If a portion only of the holding was transferred, enter also the area, the rent of that area, and the number of the new tenant in this register. A new page must at once be given in this register to the new tenant of the portion which has changed hands, with particulars of the rent and cess payable by him, and his account will be kept on that page. The old tenant will then continue to be liable for the rent of the portion of the holding remaining in his possession, and entries regarding him will continue to be made in his own page.

If in consequence of any enquiry made during the year, any alteration is found in the area of the holding and the tenant is made liable for a higher or lower rent, the alteration in the area should be noted here, together with the new rent payable, and the date from which it is payable.

8-3-92.

No. 3.

Register of Collections on account of Khas Mehals in the District of Midnapore for the year 18

DATE.	Number of counter-foil receipt.	AS PER REGISTER No. 2.		Name of tenure-holder or ryot.	RENT.		ROAD CESS AND PUBLIC WORKS CESS.		OTHER COLLECTIONS.		Total of each ryot.	Total of each day.	REMARKS.
		Mouzah.	Number.		Arrear.	Current.	Arrear.	Current.	Arrear.	Current.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
					Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	
June 6th ...	131	Tangasole ...	17	Ram Rutton Ghose	2 0 0	.....	.....	.....	.....	.....	2 0 0		
	132	Papararah ...	829	Kasinath Buxy ...	1 8 0	1 0 0	0 4 0	0 0 6	.....	.....	2 12 6		
												4 12 6	

Each tehsildar or collecting officer who accounts separately for his collections should keep this register and register No. 4 separately. In large estates, where many tehsildars are employed, special arrangements should be made for consolidating the separate accounts of the tehsildars into a general account.

REGISTER No. 4.

Register of Daily Receipts and Disbursements on account of the Khas Mehals in the District of Midnapore for the year 18

Date.	Receipts.		Disbursements.		
	Detail.	Rupees.	Detail.	Rupees.	No. of Challan or Voucher.
1	2	3	4	5	6
	Carried forward ...	74 2 0			
June 6th	Rent and Road Cess ...	4 12 6	Remittance	60 0 0	62

Note.—Each tehsildar or collecting officer who accounts separately for his collections should keep this register and register No. 3 separately. In large estates, where many tehsildars are employed, special arrangements should be made for consolidating the separate accounts of the tehsildars into a general account.

No. 5.

CHECK RECEIPT.

No.
Pergunnah
Mehal
Mouzah
No. of holding in jummabundi
Receipt for Rs. paid on the 18
Ryot
Through
For
Rent
Current Rs.
Arrear Rs.
Total

ROAD AND PUBLIC WORKS CESSES.

Current Rs.
Arrear Rs.
Total

OTHER COLLECTION.

Rs.
Grand Total, Rs.

Tehsildar.

No. 5.

CHECK RECEIPT.

No.
Pergunnah
Mehal
Mouzah
No. of holding in jummabundi
Receipt for Rs. paid on the 18
Ryot
Through
For
Rent
Current Rs.
Arrear s.
Total

ROAD AND PUBLIC WORKS CESSES.

Current Rs.
Arrear Rs.
Total

OTHER COLLECTION.

Rs.
Grand Total, Rs.

Tehsildar.

No. 6.

Detailed account of Estates held under direct management in the

[Copy of this return should be sent to the Commissioner

Towjih number.	Name of Estate.	Number of ryots paying rent regarding whom a separate sheet of register No. 2 is kept.	Total annual demand on the estate.	Amount of demand due up to end of period under review.		Remissions since the beginning of the year.		Remaining realizable amount for collection.			Collec		
				Arrears up to end of previous year which were outstanding on the first day of the current year as shown in column 24 of the last statement of preceding year.	Amount of the demand of the current year.	Out of arrear demand in column 5.	Out of current demand in column 6.	Arrears (column 5, less column 7).	Current (column 6, less column 8).	Total of columns 9 and 10.	Total of collection since beginning of current year.		
											Arrears out of amount shown in column 9.	Current out of amount shown in column 10.	Total of columns 12 and 13.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.

DATED

The *of* 188

Note—(1) No fractions to be shown.
(2) No annual returns in this form are required.
(3) All collections in excess of demand should be noted in the column of remarks.
(4) The balances should be explained as required by C. O. No. 1 of December 1880.
(5) The punctual submission of this return is particularly requested—*vide* C. O. No. 2 of August 1880.

district of *for the quarter ending* *of* 188

and to the Board through the Commissioner.]

TIONS.			BALANCES OF REALIZABLE DEMAND OUTSTANDING AT THE END OF THE PERIOD UNDER REVIEW.							
Collections during the period under review.			Arrear.							
Arrears, *i.e.*, the portion of the amount shown in column 12 collected during the period under review.	Current, *i.e.*, the portion of the amount shown in column 13 collected during the period under review.	Total of columns 15 and 16.	Of previous year.	Of second year.	Of third year.	Of more than three years.	Total of columns 18 to 21 to tally with column 9, less column 12.	Of current demand, column 10 *minus* 13.	Total of columns 22 and 23.	REMARKS.
15	16	17	18	19	20	21	22	23	24	25
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	

	Rs.
Total collections remaining in the hands of tehsildars as per last return	
Total collections as per this return, column 17	
Total ...	
* Amount remitted to treasury during the period under review	
Balance in the hands of the tehsildar ... ..., ...	

* (*Note.*—The amount against this head should be initialled by the Accountant.)

Collector.

Deputy Commissioner.

No. 7.

List of Defaulters of more than two years in the Khas Mehals of the District of for the year 188

As per Register No. 2.			Names of Defaulters.	Arrears due on what account.	Amount of Arrears for				Remarks.
Mehal.	Mouzah.	Number.			Earlier years.	Third year.	Second year.	Total.	
1	2	3	4	5	6	7	8	9	10

No. 8.—*Pass Book. The Treasury of* *in account current with* KHAS MEHAL COLLECTIONS *of the* *District.*

DR. CR.

DATE.	Number of chalan.	AMOUNT. Rs.	A.	P.	Initials or signature of Treasury Officer.	DATE.	Number of cheque.	Name of Payee.	AMOUNT. Rs.	A.	P.	Initials or signature of Treasury Officer.

APPENDIX B.

Circular Order 8 of February 1881.

[*See Section I, Rule* 11].

The Board have been struck with the frequency of cases in which the result of a local enquiry, accidently directed to the state of collections in an estate which is managed ryotwari, has been to bring to light embezzlements of moneys collected, and other irregularities on the part of the tesildars who collect immediately from the ryots.

2. They fear that the apprehension of such enquiries being held unexpectedly will be the only effective means of checking such practices.

3. The Board therefore direct that the attention of all officers be drawn to the necessity of frequently testing, by local enquiry, the accuracy of the accounts kept by the rent collectors in estates which are managed by officers of the Government and of the Court of Wards, and especially of such as are held ryotwari under the Government. In a recent case of embezzlement submitted to Government, the Lieutenant-Governor was pleased to remark as follows :—

"The Lieutenant-Governor sees no reason why a Sub-divisional Officer (or an Assistant or Deputy Collector in the head-quarters sub-division) should not visit every Government estate, and examine the accounts and converse with the ryots once a year. It is an object to keep Government estates under direct management in order that executive officers may have as much opportunity as possible of observing the actual condition and progress of the people. A Sub-divisional Officer could most profitably spend a few days on each Government estate during his cold-weather tour."

4. These orders must be complied with, and the Board will hold Commissioners responsible that all such estates within their divisions are properly visited and inspected at least once a year. In large estates the collections should be tested in selected villages from the charges of the different rent collectors. It is, however, absolutely essential that these enquiries should not be instituted during the cold weather only. Their value will evidently depend on their being made unexpectedly at any season of the year, and at uncertain times and intervals.

5. The enquiries may be made by the Collector, his Assistants, Deputies or Sub-Deputies, or by Managers of Wards' estates of a similar status. The inspecting officer should at once summon before him the tehsildar or other rent collector with his books, and also the putwaris and ryots with their receipts, and should proceed then and there to test the entries in the tehsildar's books by the receipts which the ryots may produce and by their verbal statements. The object of the Board is not to detect such malpractices, but to prevent their occurrence; if, therefore, the knowledge that these instructions have been issued, and that the Collector will insist on their being thoroughly carried out, has the effect of keeping the rent collectors in the right course, the object will have been gained, even though the inspections bring nothing but regularity to light.

6. Reports of the result should always be submitted to the Commissioner, who, if necessary, will lay them before the Board.

7. It is scarcely necessary to point out that should a subsequent inspection bring to light that any inspecting officer has done this work superficially, and has so overlooked material existing irregularities, he will incur serious responsiblity. To inspect a rent collector's office without thoroughly understanding the details of his accounts and entering into them, will really do more harm than good, by giving confidence to a tehsildar who is inclined to go wrong, and by creating a false assurance of security as to his conduct. This is a subject which should receive special mention in the Land Revenue Administration Report in the section relating to the direct management of estates. The number of inspections made, the name of the inspecting officer and of the office inspected, with the general results, should be given.

Appendix C.

No. $\frac{21}{223-12}$.

Extract from the Proceedings of the Government of India, Department of Revenue and Agriculture,—(Land Revenue), No. $\frac{21}{223-12}$, *dated Simla, the 7th October 1895.*

READ—

Circular letter No. 6—223-I, dated 27th June 1894, to Local Governments and Administrations (except Assam), asking for information regarding the orders and the practice in force in the several Provinces with regard to the terms on which land in towns being the property of Government is leased or sold for building-sites.

READ also—

The following replies to the above Circular:—

From the Chief Commissioner of the Central Provinces, No. 3233, dated 26th July 1894.

From the Chief Commissioner of Coorg, No. 1313, dated 21st July 1894.

From the Government of the North-Western Provinces and Oudh, No. 1181-XII-929-C., dated 1st August 1894.

From the Government of Bengal, No. 3894-L.R., dated 6th August 1894.

From the Government of the Punjab, No. 633-S., dated 17th August 1894.

From the Government of Madras, No. 3139, dated 9th August 1894.

From the Secretary for Berar to the Resident at Hyderabad, No. 309, dated 22nd September 1894.

From the Chief Commissioner of Ajmere-Merwara, No. 1421-167, dated 21st December 1894.

From the Government of Bombay, No. 681, dated 28th January 1895.

From the Chief Commissioner of Burma, No. 185-T.—15, dated 2nd March 1895.

RESOLUTION.

The Government of India have lately had under consideration the principles which should be followed in the alienation and assessment of town sites which are the property of Government, and with a view to ascertain existing practice enquiry was made [illegible] the several Provinces regarding the [illegible] is usually leased or sold.

CHAPTER IV.

Land Revenue Roll and Accounts.

Section I.—Revenue-Roll.

Description of the Revenue-Roll.

The Revenue-Roll of a district is a list of the estates from which the land revenue of the district is collected, showing the revenue assessed upon each estate, divided into the instalments in which it is due. The number of an estate upon the roll is not always the same as its number in General Register A, Part I but in other respects General Register A, Part I, and the roll should be preserved in precise correspondence.

Divided into the Fixed and Fluctuating Departments.

2. The Revenue-Roll is divided into two departments. The Fixed Department includes all estates the revenue of which is fixed permanently or for a term by definite engagements, either actual or constructive, with individual proprietors, malguzars, or farmers: the Fluctuating Department contains only those estates of which the rents are collected, without the intervention of any farmer, malguzar, or proprietor, direct from the tenants.

Sub-division of the Fixed Department.

3. The Fixed Department of the Revenue-Roll is subdivided into the following five classes:—

1*st.*—Permanently-settled estates assessed to a revenue of more than Rs. 100.

2*nd.*—Permanently-settled estates assessed to a revenue of Rs. 100 or less.

3*rd.*—Estates settled for a term only, either with the proprietors, malguzars, or with farmers.

4*th.*—Estates under the Court of Wards.

5*th.*—Estates attached under orders from the Civil or Criminal Courts.

Malikana and Thanadari.

4. The Malikana and Thanadari rolls are divided and subdivided in exactly the same way.

Section II.—Changes in the Roll.

Alteration to which the Roll is subject.

1. The Revenue-Roll of a district is subject to alteration in the following various manners:—

1*st.*—by the removal of existing estates,

2*nd.*—by the addition of new estates,

3*rd*.—by transfer of estates to or from the rolls of other districts,

4*th*.—by the division or reunion of existing estates under the Estates' Partition Act VIII (B.C) of 1876,

5*th*—by the abatement of the revenue of estates during the currency of settlement,

6*th*.—by the incorporation with existing estates of assessed alluvial accessions,

7*th*.—by the alteration of the assessment upon estates upon settlement or resettlement,

8*th*.—by the cancelment of leases.

Changes to be reported.

2. Every alteration made in the Revenue-Roll must be fully reported and explained once a quarter to the Commissioner and the Board in the form prescribed by the Board (Return X).

Re-writing of the Roll.

3. The Revenue-Roll of a district should be copied out afresh whenever it is found necessary. When a new copy has been completed, the old copy of the roll should be transmitted in original, for safe custody, to the office of the Board as a precaution in case of the destruction of the revised copy which is kept in the Collector's office. A duplicate copy of the new roll is not required by the Board.

Mofussil rental.

4. When Government estates or estates of private individuals are held khas, their gross or mofussil rental must be shown in the Revenue Roll instead of the towjih demand.

Section III.—Retention and Removal of Estates.

Diluviated estates to be retained on the Roll.

1. Diluviated estates, the property of Government, are to be retained on the Rent-Roll, without specification of demand on account of revenue. Diluviated estates, other than the property of Government, are to be kept on the Rent-Roll, bearing the full revenue assessed upon them, so long as that revenue is paid by the proprietors.

Procedure for sale of such estates.

2. On the failure of any proprietor to pay the revenue due on account of an estate, on the plea that it has diluviated, such estate should be put up to sale for arrears in the usual way, even though it is believed that the plea is perfectly correct. Not only is this course calculated to prevent fraud, but, in any case, the right to any prospective reformation remains, which it is important to secure to Government if no other bidder comes forward. If, therefore, there be no bidders, the estate should be

When a revenue-roll is to be written, it should, whenever possible, be written in English instead of in the vernacular. The Board's permission should be obtained in each case for departing from the general principle that English should be the language. As, again, the work of re-writing requires great care and accuracy, it should be done, not by a temporary establishment, but by permanent clerks placed on special duty for the purpose, who should sign every page of the new roll, and there should be careful supervision by a gazetted officer. 6-10-92.

Language in which the roll is to be written.

Every such deed of redemption is a release as explained in Article 54, Schedule I of Act I of 1879, and, as it is granted by the Collector on behalf of Government, it is exempt from stamp duty under article 18, Schedule II of that Act. 6-3-89.

bought in on behalf of Government, and kept on the Revenue-Roll as a khas mehal without demand of revenue, the arrears being shown and remitted in Return X.

Sanction of Board.

3. The Board alone are competent to sanction the removal of an estate from the roll.

Procedure.

4. A list of all estates of which the removal is recommended, with full reasons for the recommendation in each case, is to be submitted once a quarter to the Commissioner and the Board (Return IX). But no estate is to be removed until the Board's sanction is received.

Entry in General Register B, Part I.

5. Whenever an estate, of which the lands are still existing, is removed from the roll, it should be simultaneously entered in General Register B, Part I.

Section IV.—Redemption of Land Revenue.

Redemption of petty estates in Chittagong and Chinsurah,

1. Proprietors of permanently-settled estates situated in the district of Chittagong, and assessed to a Government revenue not exceeding one rupee, and proprietors of permanently-settled holdings in Chinsurah, may redeem all future payments by one payment of twenty-five times the revenue of such estates or holdings.

in Calcutta and other places.

2. Proprietors of permanently-settled holdings in Calcutta, Punchannogram, Burranagore and Sahiban Bagicha may redeem their yearly rent by one payment of thirty times the amount.

To be encouraged.

3. The district officers concerned are to make this right of redemption widely known. It is very desirable to disembarrass the rolls of these petty estates.

Procedure.

4. Applications for permission to redeem are to be received on plain paper, and the removal from the roll of all estates redeemed is to be recommended for the Board's sanction (in Return IX). Upon sanction being communicated, the Collector will grant the proprietors a deed specifying the number, name, and revenue of the estate redeemed, and the price at which it is redeemed, and quoting the authority sanctioning the redemption.

5. Under section XI, Act VIII (B.C.) of 1876—

"No application for the partition of a permanently-settled estate shall be admitted, and if the application shall have been admitted, no partition shall be carried out in accordance with such application, if the separate estate of any of the proprietors should be liable for an annual amount of

and revenue not exceeding one rupee, until the proprietor of such separate estate agrees to redeem the amount of revenue for which his estate would be liable, by payment of such sum as the Lieutenant-Governor may fix with reference to the circumstances of such estate."

Under Government Order No. 47T, dated 3rd May 1879, thirty years' purchase of the annual Government revenue has been fixed under this section as the rate of redemption in permanently-settled estates in all districts.

Registry.

6. All redemptions are to be entered in a separate Register 36.

Redemption money how to be credited.

7. In Return IX when an abatement is shown on account of redemption of land revenue, district officers are to shew in the column of remarks the amount of redemption money realized during the quarter and credited in the treasury accounts, and to add a certificate that the amount shown in the return agrees with the total credited in the treasury accounts of the three months of the quarter, viz :—

January	...	...	Rs.
February	...	...	... ,,
March	...	...	... ,,
		Total	...

Section V.—New Estates.

Register to be kept.

1. All new estates added to the roll by resumption, escheat, forfeiture, assessment of alluvion, are to be entered in a separate Register 39, the keeping up of which is a matter of great importance.

Entries to be reported.

2. An extract from this register, showing all entries made during the quarter upon the authority of the Commissioner or the Collector, is to be transmitted after the close of each quarter to the Board (Return XI) simultaneously with the Return X of land revenue collections.

Section VI.—Transfers.

Sanction of Board.

1. The transfer of estates from the roll of one district to that of another can be effected with the sanction of the Board. Such transfers are permitted only for the purpose of bringing the rolls into accordance with the geographical boundaries of the districts, the intention being that an estate should always be borne upon the roll of the district within the geographical limits of which it is wholly or in greater part situate.

Procedure.

2. If a transfer is necessary, upon this principle, to and from the rolls of districts situated in one division, it may be proposed at once by the Commissioner. If the districts are situate in more than one division, the proposal should be approved, in the first place, by both Commissioners.

Effect.

3. Transfers are ordinarily sanctioned to take effect from the commencement of the following financial year only. But this rule is not absolute in the case of transfers sanctioned during the first quarter of the financial year. It is sometimes convenient to give these effect from the beginning of the current year.

Transfer of Khas Mehal.

4. Whenever a Government estate is transferred from the rent-roll of one district to another, the transferring officer must send with it a short tabular memorandum, giving merely the name of the estate, and the number it bears on his own rent-roll. The receiving officer, after having entered the estate on his own rent-roll, will add to the tabular memorandum the number under which he has so entered it, and will then forward the memorandum, bearing the signature of both Collectors, to the Board.

Intimation to proprietors.

5. District officers should invariably intimate to proprietors, malguzars, or farmers, the transfer of estates for the revenue of which they are under engagement from the towjih of one district to that of another. When such transfer is complete, intimation should be sent by the district officer from whose district the transfer is made, and a copy should be forwarded, to the district officer receiving the transferred estate for information and guidance. Such notice should also be served on the proprietors or farmers when tendering revenue at the treasury of the district on the Revenue-Roll of which the estates were borne previous to the transfer.

Section VII.—Divisions and Reunions.

How to be shown on the Roll.

When an estate is divided, the largest sub-division should retain the original number of the estate, new numbers being given to the other shares; and when estates are reunited (a very rare occurrence), the whole estate should bear the number of the larger of the two reunited portions.

Section VIII.—Abatements.

Sanction of Board necessary.

1. The abatement of the revenue of an estate during the currency of a settlement requires the sanction of the Board. All such abatements are to be recommended quarterly in Return IX.

2. The principle of the above rule applies also to estates on the fluctuating towjih. When in such estates losses of revenue occur in the course of the year, they should be treated as irrecoverable balances, and no alteration in the demand on the rent-roll should be made until the end of the year, when the Board's sanction should be obtained to any abatement of demand for the following year which may be necessary.

Estates on the Fluctuating Roll.

3. The causes of abatement are to be fully stated in the column of remarks in Return 1X, and in cases of diluvion (if the estate be temporarily settled) whether the lease provides for abatement, and the area diluviated.

Causes to be stated.

Section IX.—Alienation of Land Revenue.

1. The Government of India has forbidden the alienation of the land revenue assessed within municipal limits upon lands attached to private residences or covered with buildings.

To Municipality or other public body.

2. In cases of applications for the gift or grant of Government land to a municipality or other public body or association, the terms on which the land revenue demand is to be continued or altered are to be fully considered.

Section X.—Incorporation of Alluvion.

The sanction of the Board is required to the incorporation, with the parent estate, under section 1, Act XXXI of 1858, of an alluvial accretion to an estate borne upon the roll, upon its becoming liable to assessment.

Sanction of the Board necessary.

Section XI.—Cancelments.

1. A Collector is competent, under the provision for voidance of lease to be invariably included in every engagement under the rule contained in the Settlement Manual to cancel for default, without reference to higher authority, the lease of any estate of which the annual revenue does not exceed Rs. 500, his proceedings being subject to revision by the Commissioner.

Powers of District Officer

2. The cancelment for default of the lease of any estate of which the annual revenue exceeds Rs. 500, and the cancelment of all leases whatever by consent of the lessee, require the sanction of the Commissioner.

and of Commissioner.

Procedure for payment. 2. The following procedure is laid down for the payment of Land Revenue :—

(*a*) The payer brings the revenue to the Treasury ;

(*b*) he is to proceed to the Towjih-navis ;

(*c*) he is to obtain two forms of the land revenue chalan (Appendix D) from the Towjih-navis ;

(*d*) he is to fill in the chalans and make them over to the Towjih-navis for the number and name of the estate entered in the chalans to be checked. After examination, the chalans are to be initialed by the Towjih-navis and returned to the payer ;

(*e*) he is next to present the chalans to the Accountant, who, if they are in proper form, is to enter payment in his Register of Land Revenue Receipts (Appendix E), give the chalans a number to correspond with his own serial numbers, and sign them ;

the payer is then to go to the Treasurer, who will pass on the chalans to the poddar ; the latter is to receive the money and enter on the chalans the serial numbers which they bear on his daily slip (Appendix F) on which payment is noted. The poddar is to make over the chalans to the Treasurer's mohurrir. After the Treasurer's mohurrir has entered payment in the cash-book, the payer is to go again to the Treasurer, who is to initial the chalans, and return one to the payer, retaining the other as a voucher. If the amount is Rs. 500 or upwards, the Treasury Officer's signature is also required.

(*g*) When the Treasurer has done with the chalans which he has retained as vouchers, he is to send them back to the Towjih-navis, who is to make the necessary entries in the Estates' Ledger (Appendix B). When this has been done, the chalans are to be sent by the Towjih Department to the Accountant, who is to satisfy himself from them that the amounts shown in his Land Revenue Register have actually been paid to the Treasurer. The chalans are then to be made over to the Towjih Department, and there retained for a year. After this period they are to be made over to the record-room, where they are kept for six years and then destroyed. 2-3-89.

Section XII.—Separation of Shares and Deposits.

Separation does not alter Roll.

1. The separation of shares of an estate held in common, or consisting of specific portions of land, by the opening of a separate account under sections 10 and 11, Act XI of 1859, causes no alteration of the Revenue-Roll.

3rd.—Only one such receipt is to be granted to one remitter for each instalment; the particulars of the properties on account of which the remittance is made must be carefully detailed on the reverse, and the form filled up thus :—

Received from A. B., on account of C. D., proprietor, the sum of Rs. on account of land revenue demands to be transferred to his credit under land revenue as per particulars on reverse, at the treasury.

4th.—No such transfer receipt will be granted for a sum of less than five rupees.

5th.—When any revenue due in one district is paid in another district, the Collector receiving the payment should not credit the amount in his accounts as revenue, but should deal with it as if it had been paid in for the issue of a land revenue transfer receipt, and should issue a transfer receipt at once in favour of the Collector to whom the remittance has to be made, and forward it for realization and credit.

6th.—Covers containing transfer receipts on account of the payment of land revenue should only be forwarded at the public expense when the payment is made in a district other than that to which it belongs, for the convenience of Government; but where the payment is so made for the convenience of the payers, postage on the covers forwarding the transfer receipts must either be paid by them, or they should be required to forward them direct at their own cost.

Section XIV.—Revenue Money Order Rules.

These rules are divided into five parts—

Part I.—Form of Revenue Money Orders.

Part II.—Issue of Revenue Money Orders.

Part III.—Payment of Revenue Money Orders.

Section A.—Payment from Disbursing Offices at the head-quarters of districts.

Section B.—Procedure to be followed in the Collectorate.

Part IV.—Treatment of Revenue Money Orders not accepted by the Collector.

Part V.—Disposal of acknowledgments.

~~CIRCULAR ORDER SLIP No. 11, JUNE 1890.~~
Revenue Money Order Rules

These rules are divided into four parts :—

PART I.—Form of Revenue Money-order.

PART II.—Issue of Revenue Money-orders.

PART III.—Payment of Revenue Money-orders.

Section A.—Payment from Disbursing Offices at the Head-quarters of Districts.

Section B.—Procedure to be followed in the Collectorate.

PART IV.—Disposal of Acknowledgments.

PART I.

THE FORM OF REVENUE MONEY-ORDERS.

The form.

1. The Revenue Money-order form is divided into four parts, viz. :—

(*a*) The Money-order.
(*b*) Lower portion of Money-order, or the Receipt.
(*c*) The Coupon or Chalan.
(*d*) The Acknowledgment.

2. Parts (*a*) and (*b*) require no description, as they are exactly like the corresponding portions of the ordinary Inland Money-order form. Parts (*c*) and (*d*) are considerably larger than the Coupon and Acknowledgment of an ordinary Money-order. Part (*c*) contains on one side all the particulars required by the Treasury, and on the reverse instructions for remitters of Revenue Money-orders. Part (*d*) is on one side a duplicate of the Chalan and is returned to the remitter as his receipt ; on the reverse of this part are the remitter's name and address.

Not to be used for any other purpose.

3. This form is to be used for remittances of Land Revenue, Road and Public Works Cess, and Zemindari Dâk Cess, and for no other purpose.

To be freely distributed.

4. The forms of Revenue Money-order should be freely distributed among the revenue-paying classes, and no restrictions whatever should be placed in the way of zemindars obtaining these forms.

5. Every Postmaster, Sub-Postmaster, and Branch Postmaster will be personally responsible that a sufficient supply of Revenue Money-orders is always available in his office. In cases of emergency, supplies may be obtained by telegraph direct from the Stock Depôt of the Circle. Divisional Superintendents, and Inspectors, when visiting offices, will see that a sufficient supply of Revenue Money-order forms is available, and mention in their diaries and inspection reports that they have done so.

Supply of forms.

PART II.

Issue of Revenue Money-orders.

6. Revenue Money-orders are issued from every Head, Sub, and Branch Post-office under the rules which govern the issue of ordinary Inland Money-orders. The following paragraphs contain additional instructions which relate solely to the issue of Revenue Money-orders.

Issue of Revenue Money-orders.

7. The rules in the *Postal Guide* fixing the limit of value of a single ordinary Inland Money-order apply to Revenue Money-orders. The rule prohibiting the inclusion of pies (fractions of an anna) in the amount of a Money-order is not applicable to Revenue Money-orders, which may be for amounts including any fraction of an anna not less than one pie.

Limit of amount.

8. The Office of Issue will help the remitter in making the requisite entries, and, if necessary, will make entries for him in the form of a Revenue Money-order, but no fee or any other gratification whatsoever is to be demanded or accepted, either directly or indirectly, by any official of the Postal Department for this service. Disregard of this order will be punished by dismissal of the official in fault, who will, moreover, be liable to any further penalties provided by law.

Office of Issue to help remitter in making entries.

9. The Office of Issue is responsible that no Revenue Money-order is issued of which the Coupon (Chalan) is blank or is not completely filled up. The Post-office has no means of ascertaining the correctness of the information supplied by a remitter; all that

Responsibilities of the Office of Issue.

PART I.

The form of Revenue Money Orders.

The form.

1. The Revenue Money Order form is divided into four parts, viz. :—

(*a*) the Money Order,
(*b*) lower portion of Money Order or the Receipt,
(*c*) the Coupon or Chalan,
(*d*) the Acknowledgment.

2. Parts (*a*) and (*b*) require no description, as they are exactly like the corresponding portions of the ordinary Inland Money Order form. Parts (*c*) and (*d*) are considerably larger than the Coupon and Acknowledgment of an ordinary Money Order. Part (*c*) contains on one side all the particulars required by the Treasury and on the reverse instructions for remitters of Revenue Money Orders. Part (*d*) is on one side a duplicate of the Chalan and is returned to the remitter as his receipt; on the reverse of this part are the remitter's name and address.

Not to be used for any other purpose.

3. This form is to be used for remittances of Land Revenue, Road and Public Works cess and Zemindari Dâk cess and for no other purpose.

To be freely distributed.

4. The forms of Revenue Money Order should be freely distributed among the revenue-paying classes, and no restrictions whatever should be placed in the way of zemindars obtaining these forms.

Supply of forms.

5. Every Postmaster, Sub-Postmaster and Branch Postmaster will be personally responsible that a sufficient supply of Revenue Money Orders is always available in his office. In cases of emergency, supplies may be obtained by telegraph direct from the Stock Depôt of the Circle. Divisional Superintendents and Inspectors when visiting offices will see that a sufficient supply of Revenue Money Order forms is available, and mention in their diaries and inspection reports that they have done so.

PART II.

Issue of Revenue Money Orders.

Issue of Revenue Money Orders.

6. Revenue Money Orders are issued from every Head, Sub and Branch Post Office under the rules which govern the issue of ordinary Inland Money Orders. The following paragraphs

contain additional instructions which relate solely to the issue of Revenue Money Orders :—

Limit of amount.

7. The rules in the Postal Guide fixing the limit of value of a single ordinary Inland Money Order and the limit of the aggregate value of the Money Orders issued in one day by the same remitter to the same payee apply to Revenue Money Orders. The rule prohibiting the inclusion of pies (fractions of an anna) in the amount of a Money Order is not applicable to Revenue Money Orders, which may be for amounts including any fraction of an anna not less than one pie.

Office of Issue to help remitter in making entries.

8. The Office of Issue will help the remitter in making the requisite entries, and, if necessary, will make entries for him in the form of a Revenue Money Order, but no fee or any other gratification whatsoever is to be demanded or accepted, either directly or indirectly, by any official of the Postal Department for this service. Disregard of this order will be punished by dismissal of the official in fault, who will, moreover, be liable to any further penalties provided by law.

Responsibility of the Office of Issue.

9. The Office of Issue is responsible that no Revenue Money Order is issued of which the Coupon (Chalan) is blank or is not completely filled up. The Post Office has no means of ascertaining the correctness of the information supplied by a remitter; all that it is necessary to see is that entries are made against every printed item in the Coupon (Chalan), and that the Money Order is not for a larger sum than is allowed by the rules for ordinary Inland Money Orders. The spaces in the acknowledgment and chalan for the entry of interest and expenses (kharcha) are intended to meet the requirements of remitters who are in arrears as regards the payment of their cesses and have incurred liabilities for interest, process-fees or other costs of proceedings.

Distinguishing of Revenue Money Orders.

10. The letter "R" should be written before the number of every Revenue Money Order, and this mode of distinguishing Revenue Money Orders should be adopted wherever the number is entered.

Number to be assigned and Revenue Money Orders.

11. The number assigned to a Revenue Money Order by the Head Office or Sub-Office of Issue will also be entered at the top of the Coupon (Chalan) acknowledgment by the Money Order Clerk of the Head Office or the Sub-Postmaster of the Sub-Office of Issue as the case may be.

it is necessary to see is that entries are made against every printed item in the Coupon (Chalan), and that the Money-order is not for a larger sum than is allowed by the rules for ordinary Inland Money-orders. The spaces in the Acknowledgment and Chalan for the entry of interest and expenses (kharcha) are intended to meet the requirements of remitters who are in arrears as regards the payment of their cesses and have incurred liabilities for interest, process fees, or other costs of proceedings.

Distinguishing of Revenue Money-orders.

10. The letter "R" should be written before the number of every Revenue Money-order, and this mode of distinguishing Revenue Money-orders should be adopted wherever the number is entered.

Number to be assigned to Revenue Money-orders.

11. The number assigned to a Revenue Money-order by the Head Office or Sub-Office of Issue will also be entered at the top of the Coupon (Chalan) and Acknowledgment by the Money-order Clerk of the Head Office or the Sub-Postmaster of the Sub-Office of Issue, as the case may be.

PART III.

Payment of Revenue Money-Orders.

Section A.—*Procedure in the Disbursing Office.*

Lists in duplicate.

12. When the Revenue Money-orders are in all respects* ready to be handed over to the Postman, a list in duplicate† (Form $\frac{2}{\text{R. M. O.}}$) should be made out by the Money-order Clerk, and the entries in the money column of the list should be carefully totalled. When the

* Only the total number and amount of Revenue Money-orders received for payment need be entered in the Register of Money-orders received. In order, however, that the record may be complete, it will be necessary to make a note in the last column of the Register whenever all the Revenue Money-orders received in one day are not included in the list of that date. For example, if in the Register of Money-orders received on the 5th July there are shown 500 Revenue Money-orders for Rs. 10,000, but 300 of these orders for Rs. 7,000 were received too late for inclusion in the list sent to the Collectorate on the 5th, there should be an entry in the last column of the Register in this form :—

200 for Rs. 3,000 included in list of 5th.
300 for Rs. 7,000 included in list of 6th.

† The duplicate will be prepared by carbonic paper.

number of Revenue Money-orders for payment in one day is more than enough to fill a single sheet of Form $\frac{2}{R.M.O.}$, each sheet should be separately totalled, and a grand total should be made at the end of the last sheet of the list or on a separate sheet. The date stamp of the office of payment should be impressed in the space provided for it on the Coupon (Chalan) for each Money-order.

Treasury voucher to be prepared by Postmaster

13. The Postmaster should then check the entries in the list with those on the Money-orders, and also check the total of the money column. He will then prepare a Treasury Voucher (Form A—C 14), representing the total value of the Money-orders as entered at the foot of the list.

Funds to be kept at credit of Postmaster.

14. The Postmaster will be responsible that he has always sufficient funds at his credit in the District Treasury to meet the Treasury Voucher, and it will be his duty, when preparing the Treasury Voucher, to see that there are funds in the District Treasury to meet it.

Documents to be made over to the Postman.

15. The Money-orders, both copies of the list, and the Treasury Voucher duly filled up, should then be made over to the Postman for delivery at the Collectorate, the Postman's receipt for the documents being taken in the usual manner in the Register of Money-orders received.

To be taken to the Treasury Officer.

16. The Postman will take the list in duplicate, the Money-orders and the Treasury Voucher to the Treasury Officer, and will receive back from the Treasury Officer the original list signed and dated by the Treasury Officer, and the Money-orders without the Coupons and Acknowledgments. The Postman will be careful to see that he receives back all the Money-orders, and that they are all duly receipted by the Treasury Officer

Disposal of paid Money-orders.

17. The paid Money-orders received back from the Treasury will be examined by the Money-order Clerk in the same way as ordinary Money-orders, and will be entered in the journal of Money-orders paid and be disposed of in the usual way. The original list will be kept by the Money-order Clerk under lock and key.

Return of Revenue Money Orders issued in previous month.

12. On the 5th of every month Head and Sub-Offices will prepare a return (Form $\frac{4}{\text{R. M. O.}}$) of all Revenue Money Orders issued during the last month, and forward the same to the Disbursing Postmaster who will compile a General District Return and submit it to the Head of the circle not later than the 15th of the month following that to which it relates. Branch Offices will not submit returns, as Revenue Money Orders issued from such offices will be included in the returns of the Account Offices to which they are attached. The district return submitted by the Disbursing Postmaster will be in Form $\frac{5}{\text{R. M. O.}}$.

PART III.

Payment of Revenue Money Orders.

Section A.—*Procedure in the Disbursing Office.*

Lists in duplicate.

13. When the Revenue Money Orders are in all respects ready to be handed over to the Postman, a list in duplicate (Form $\frac{2}{\text{R. M. O.}}$) should be made out by the Money Order Clerk, and the entries in the money column of the list should be carefully totalled. The date stamp of the office of payment should be impressed in the space provided for it on the coupon (chalan) of each Money Order.

Documents to be made over to the postman.

14. The Money Orders, both copies of the list, and a slip receipt (Form $\frac{3}{\text{R. M. O.}}$) duly filled up, should then be made over to the Postman for delivery at the Collectorate, the Postman's receipt for the documents being taken in the usual manner in the register of Money Orders received.

To be delivered to the treasury officer.

15. The Postman will deliver all the documents mentioned in paragraph 14 to the treasury officer (or other responsible official authorized by the Collector, in writing, to receive Revenue Money Orders and whose name has been communicated by the Collector to the Postmaster), and will take back to the Post Office the slip receipt duly signed by the officer receiving the Money Orders. The slip receipt will be kept by the Money Order Clerk under lock and key.

15. The Postman will take the duplicate copy of the list, the Money-orders and the Treasury Voucher to the Treasury Officer, and will receive back from the Treasury Officer the Money-orders without the coupons and acknowledgments. The Postman will be careful to see that he receives back all the Money-orders, and that they are all duly receipted by the Treasury Officer.

16. The paid Money-orders received back from the Treasury will be examined by the Money-order Clerk in the same way as ordinary Money-orders, and checked in detail with the original list. The total amount of the Money-orders will then be entered in the journal of Money-orders paid by a single entry thus: "As

Rs. A. P.

per Revenue Money-order list ." The classification columns of the triplicate list will then be filled up and the Money-orders will be disposed of in the usual way.

17. The original and triplicate lists will be kept with the journal of Money-orders paid until the next list of ordinary Money-orders paid is sent to the Comptroller, when the corresponding list of Revenue Money-orders paid will also be sent, the paid Money-orders being arranged in order and attached to the lists. The original lists will then be filed, a separate file of original lists being kept with each journal of Money-orders paid, so that the dates of the journal and file of Revenue Money-order lists correspond. 2-6-93.

14. The amounts represented by these treasury vouchers are not charged against Letters of Credit, but by transfer, and may be paid to any amount quite independently of the balance of such Letters of Credit as the treasury holds in favour of the Post Office. 8-1-93.

Funds to be kept at credit of Postmaster.

Treasury voucher to be given by the Postmaster.

16. When the original list, duly signed by the treasury officer or other authorized officer, is received back, along with the refused Money Orders (if any), the Postmaster will give in exchange for the list a treasury voucher (Form A C—17) representing the value of the Money Orders accepted, as shown in the certificate at the foot of the list. The Money Order clerk will report to the Postmaster if the original list (with any refused Money Orders) is not received back at latest on the day following that on which it was sent to the Collectorate.

17. The Postmaster should on no account give a treasury voucher, in payment of Revenue Money Orders, without receiving the original list with the certificate of acceptance written at the foot thereof.

Funds to be kept at credit of Postmaster.

18. The Postmaster will be responsible always to have sufficient funds at his credit in the district treasury to meet Revenue Money Order demands, and it will be his duty, when giving a treasury voucher, to see that there are funds in the District Treasury to meet it.

Documents how to be dealt with.

19. The original list and the slip receipt will be filed together by the Money Order Clerk. The refused Money Orders (if any) will be dealt with in accordance with the instructions laid down in Part IV of these rules.

20. On receipt of the Money Orders, together with the receipts and acknowledgments duly signed, the Money Order Clerk will examine and compare all the documents with the original list already in his possession and with the duplicate presented to him along with these documents, and if all are found correct will sign the duplicate list and return it to the Collectorate official who brought back the documents to the Post Office.

Acknowledgments for Money Orders accepted.

21. The Money Order Clerk should be particularly careful to see that he receives from the Collectorate an acknowledgment for every Money Order accepted, and that every acknowledgment which he receives is in acknowledgment of the *full* amount of the Money Order to which it appertains.

Disposal of Money Orders and acknowledgments.

22. The Money Orders received back from the Collectorate, with their receipts, will be entered in the Journal of Money Orders paid and be disposed of in the usual manner. The acknowledgments will be returned to the remitters in the manner described in Part V of these rules.

18. The amount of the Treasury Voucher will be entered in the cash day-book, and the cash account on the receipt side opposite the item "Drawn from District Treasury," and will be included in the sum entered on the disbursement side under the head "Amount of Money-orders Paid." The amount will also appear in the Treasury account as money drawn from the District Treasury. All these entries must be made on the same date.

Entries in Accounts.

19. On receipt of the Acknowledgments duly signed, the Money-Order Clerk will examine and compare them with the original list already in his possession, and with the duplicate presented to him along with the Acknowledgments; and, if all are found correct, the Postmaster will sign the duplicate list and return it to the Collectorate official who brought back the documents to the Post-office.

20. The Money-order Clerk should be particularly careful to see that he receives from the Collectorate an Acknowledgment for every Money-order except when a note has been made on the duplicate list against any order showing that it was not for Land Revenue, Road or Public Works Cess, or Zemindari Dâk cess. The Money-order Clerk will also see that every Acknowledgment which he receives is in acknowledgment of the *full* amount of the Money-order to which it appertains, and that the date of credit entered on each Acknowledgment agrees with the date of payment of the Money-order.

Acknowledgments for Money-orders.

21. Before the duplicate list is returned to the Collectorate the Money-order Clerk will carefully compare it with the original, and see that they are exactly alike, any remark recorded in the one list (either in the Collectorate or by the Money-order Clerk, or the Postmaster) being copied in the other list.

Comparison of the duplicate list with the original.

22. It will be the duty of the Money-order Clerk to report to the Postmaster if the signed Acknowledgments and the duplicate list are not returned to him at latest by 4 P.M. on the day following that on which the Treasury Voucher was sent to the Collectorate. On receipt of such a report, the Postmaster should at once bring the matter to the notice of the Treasury Officer. Any

Duties of Money-order Clerk in respect of reports to Postmaster.

25. On receipt in the Treasury of the duplicate copy of the list, the Money-orders, and Treasury Voucher, the Treasury Officer will check and compare the documents. If there is any error, he will return all the documents to the Post-office with a note of the error or errors. When the documents are correct, the Treasury Officer will at once cut off the portion of each Money-order containing the coupon and acknowledgment, sign and date the Money-orders (as payee), and return the paid Money-orders to the Postman. The Treasury Officer will retain the lower portion of each Money-order, including the coupon and acknowledgment, the duplicate list of Money-orders (Form $\frac{2}{\text{R. M. O.}}$), and the Treasury Voucher. No Money-order received from the Post-Office may be refused.

The acceptance of a Revenue Money-order after kist day is to be treated in the same manner as the receipt of a personal payment of revenue after kist day. 2-6-93.

"This error note will be signed by the Accountant and the Tauzi Navis of the department concerned." 1-10-95.

serious or oft-repeated delay in the return of the Acknowledgments should be reported to the Head of the Circle.

23. The Money-order Clerk will report to the Postmaster every case in which the Coupon (Chalan) of a Revenue Money-order received by him is blank or is imperfectly filled up, and each such case should be reported by the Postmaster to the Superintendent of the Division in which the Office of Issue is situated.

Return of all Revenue Money-orders received during previous month.

24. On the 5th of every month the Money-order Clerk will prepare a return (Form $\frac{3}{\text{R.M.O.}}$) of all Revenue Money-orders received during the last month, and this return will be submitted by the Postmaster to the Head of the Circle.

SECTION B.—*Procedure to be followed in the Collectorate.*

Duties of Treasury Officer.

25. On receipt of the list (in duplicate), Money-orders, and Treasury Voucher in the Treasury, the Treasury Officer will check and compare the documents. If there is any error, he will return all the documents to the Post-office with a note of the error or errors. When the documents are correct the Treasury Office will at once cut off the portion of each Money-order containing the Coupon and Acknowledgment, sign and date the original list and the Money-orders (as payee), and return the original list and paid Money-orders to the Postman. The Treasury Officer will retain the lower portion of each Money-order including the Coupon and Acknowledgment, the duplicate list of Money-orders (Form $\frac{2}{\text{R.M.O.}}$) and the Treasury Voucher. No Money-order received from the Post-office may be refused.

The acceptance of a Revenue Money-order after kist day is to be treated in the same manner as the receipt of a personal payment of revenue after kist day.

Entries in Accounts.

26. The Treasury Officer will on the same day charge the amount of the Treasury Voucher against the letter of credit of the Postal Department as money paid to the disbursing Postmaster, and credit the amounts of the several Money-orders as shown in the list and on the Acknowledgments to the appropriate departments.

Entries in accounts.

23. The amount of the treasury voucher will be entered in the Post Office and Treasurer's cash day books and the cash account on the receipt side opposite the item "Drawn from District Treasury," and will be included in the sum entered on the disbursement side under the head "Amount of Money Orders paid." All these entries must be made on the same date. The amount will also appear in the Treasury account as money drawn from the District Treasury, and if the date of entry in the Treasury account differs from that of the entries mentioned above, the difference must be explained in the Treasury suspense acccounts.

Comparison of duplicate list with the original.

24. Before the duplicate list is finally returned to the Collectorate, the Money Order Clerk will carefully compare it with the original and see that they are exactly alike, any remark recorded in the one list (either in the Collectorate, or by the Money Order Clerk, or the Postmaster) being copied in the other list.

Duties of Money Order Clerk in respect of reports to Postmaster.

25. It will be the duty of the Money Order Clerk to report to the Postmaster if the receipted Money Orders with the acknowledgments and the duplicate list are not returned to him on the day on which the treasury voucher was sent to the Collectorate.

26. The Money Order Clerk will report to the Postmaster every case in which the Coupon (Chalan) of a Revenue Money Order received by him is blank or is imperfectly filled up. Whenever a Revenue Money Order is refused through any fault or omission on the part of the office of issue, the matter should be reported by the Postmaster to the Superintendent.

Return of all Revenue Money Orders received during previous month.

27. On the 5th of every month the Money Order Clerk will prepare a return (Form $\frac{6}{R.\ M.\ O.}$) of all Revenue Money Orders received during the last month, and this return will be submitted by the Postmaster to the Head of the circle along with the District Return of Revenue Money Orders issued.

Section B.—*Procedure to be followed in the Collectorate.*

Duties of treasury officer.

28. On receipt of the Money Orders, with other documents in the Collectorate, the treasury officer, or other responsible official authorised as above (see Rule 15) to receive Revenue Money Orders will carefully compare the entries in the list with the Money Orders, and, when satisfied of their correctness, will sign the slip receipt and hand it over to the Postman who has brought the documents to the Collectorate, retaining the other papers for subsequent disposal.

Examination of Money Orders.

29. The next business to be done in the Collectorate will be the careful examination of the Money Orders to see that the necessary particulars of remittance are given in each case, and that the Money Orders can be accepted. This examination should be made by the Towjih Novises of the Land Revenue and Cess Offices, and by the Certificate Department if a certificate has issued on account of Road and Public Works Cess. If the amounts due on account of any Cess, interest and expenses are wrongly distributed by the remitter in the Money Order, the Cess Department will correct the distribution. It is not necessary at this stage that the Money Orders should be sent to or examined by the Magistrate's Office even when they contain remittances of Zemindari Dâk Cess. No Money Order should be refused provided that the remittance is one to which the system applies, and that the particulars required by the Rules and Form are given. The fact that the amount is remitted is less or more than is due is not a ground for refusal. If more than is due is remitted the excess should be credited as a payment in advance ; if less than is due is remitted, it should be treated as a payment on account. When a Money Order is refused, the ground of refusal must be endorsed on the Money Order.

Procedure in respect of original list, refused Money Orders, and treasury voucher.

30. The original list, together with the refused Money Orders (if any), must be returned to the Post Office and a treasury voucher be obtained immediately on the certificate of acceptance being signed. The officer signing the certificate will be responsible that the check prescribed in paragraph 29 has been carried out, and that the original list, with the certificate duly endorsed, is returned to the Post Office on the day of receipt or at latest on the following day.

Entries in accounts.

31. On receipt of the treasury voucher from the Post Office, the treasury officer will on the same day credit the amount thereof under the appropriate heads of account as remittances received by means of Money Orders from the persons concerned, and will charge the amount against the monthly letter-of-credit of the Postal Department as money paid to the Disbursing Postmaster.

Acknowledgments to be signed.

32. After the amount of the treasury voucher has been credited and debited in the Treasury accounts, the acknowledgments will be signed by the Accountant.

Documents to be returned to the Post Office, and to be retained in the Collectorate.

33. The Money Orders will then be signed by the treasury officer or other officer authorized as above to receive them, and that officer, after detaching the Coupons (Chalans) from the Money Orders, will return the original orders, with the receipts, acknowledgments, and the duplicate list,

If the estate or holding on account of which a remittance has been received is situated in another district, the remittance should be credited in the usual way, and the Collector to whom the Money-order should have been addressed should be advised of the credit according to the procedure in Chapter IV, Section XIII, rule 3, of the Board's Rules (Miscellaneous Volume, 1888). The remitter should also be advised of his error by a note on the Money-order Acknowledgment. If it should be found that a Revenue Money-order has been erroneously issued for a remittance of some due other than land revenue, road or public works cess, or zemindari dâk cess, the Treasury Officer should make a note to that effect against the entry of the Money-order on the duplicate list, and forward the Coupon and Acknowledgment with an advice list (Form 4 G. M. O.) to the appropriate department for disposal under the rules in Part III of the rules for Government Money-orders other than Revenue Money-orders.

Money-orders which cannot at once be credited in the treasury accounts.

27. If it should be found that any Money-order represents a remittance apparently not due to or intended for Government or any department or authority having an account in the Treasury, or that the amount of the Money-order cannot for this or any other reason be credited at once in the treasury accounts the amount should be disposed of according to the standing rules and practice of the Account Department, or be made over in cash to the officer who would have been entrusted with it had the money been paid in cash instead of by Money-order, or had it been sent as cash in an ordinary or registered letter.

Responsibility of Treasury Officer.

28. The Treasury Officer will be responsible that the total of the amounts credited to the different departments, and any sum made over in cash under rule 27 is equal to the amount of the Treasury Voucher received from the Post-office and debited to the Postal Department.

Examination of Money-orders.

29. The next business to be done in the Collectorate will be a rough examination of the Acknowledgments and Coupons to see that the necessary particulars of remittance are given in each case. This examination should be made by the Towji Novises of the Land Revenue and Cess Offices and by the Certificate Department if a certificate has issued on account of Road and Public Works Cess. If the amounts due on account of any cess,

interest, and expenses are wrongly distributed by the remitter in the Money-order, the Cess Department will correct the distribution. It is not necessary at this stage that the Money-orders should be sent to or examined by the Magistrate's office, even when they contain remittances of Zemindari Dâk Cess. The fact that the amount remitted is less or more than is due is immaterial. If more than is due is remitted, the excess will be treated as a payment in advance; if less than is due is remitted, it will be treated as a payment on account.

If owing to omissions or errors in the particulars of remittance there is any uncertainty as to whether a remittance can be correctly credited according to the intentions of the remitter, a note should be made across the Acknowledgment in red ink, stating how the remittance has been credited or what further particulars are required, and in the latter case the remitter should be asked to send the required information immediately by letter. If a remittance of land revenue by Money-order is received in the Treasury after the sunset of kist day, a note should similarly be made across the Acknowledgment in red ink to the effect that the payment is "too late for kist day."*

Documents to be returned to the Post-office and to be retained in the Collectorate.

30. Immediately after the examination prescribed in the preceding rule, the Acknowledgments should be signed, dated, and returned with the duplicate list to the Post-office. The date on the Acknowledgments must be the date of receipt of the Treasury Voucher by which the Money-orders were paid. The Treasury Officer will be responsible that the Acknowledgments and duplicate list are returned to the Post-Office at latest by 4 P.M. on the day following that on which they were received in the Collectorate. The Chalans will be retained in the Collectorate.

Treatment of Chalans.

31. After the return of the Acknowledgments to the Post-office the Chalans should be sent to the Land Revenue, Road Cess, and Zemindari Dâk Cess Offices in the order named, so that the remittances may be entered in the departmental registers. The Chalans should be initialled by a responsible officer of each department and then be returned to the Collectorate.

* It is to be understood that the date of receipt of the Money-order in the Treasury is the date of the Treasury voucher by which it is paid, and not necessarily the date on which the Acknowledgment is examined, signed or returned.

to the Post Office and retain the Chalans in the Collectorate. The Chalans should then be sent to the Land Revenue, Road Cess and Zemindari Dâk Offices in the order named, so that remittances may be entered in the Departmental Registers. The Chalans should be initialed by a responsible officer of each department and then be returned to the Collectorate.

Return of original Money Orders and receipts.

34. The original Money Orders with their receipts and acknowledgments must be returned by the Collectorate on the day on which the treasury voucher is received. This period is on no account to be exceeded.

Duplicate list to be filed.

35. When the duplicate list, with the Postmaster's acknowledgment for the documents returned to him written thereon, is received back from the Post Office, it should be attached to the Chalans and filed in the Collectorate.

PART IV.

Treatment of Revenue Money Orders not accepted by the Collectorate.

Refused Money Orders.

36. If the Collector or the officer to whom he delegates authority in this matter declines to accept a Money Order, because, of the omission of necessary particulars in the Coupon (Chalan), or other cause, the Money Order will be treated as refused and be disposed of in the usual manner.

PART V.

Disposal of Acknowledgments.

Acknowledgments.

37. The acknowledgments appertaining to Revenue Money Orders received from the Collectorate will be sorted separately, for each office of issue and enclosed in envelopes (Form $\frac{9}{\text{R. M. O.}}$) addressed to the Postmasters of those offices; the numbers of the Money Orders to which the acknowledgments appertain being detailed on the back of the envelope.

Envelopes containing acknowledgments.

38. These envelopes will be entered in detail in a special memorandum book (Form $\frac{7}{\text{R. M. O.}}$) and be despatched as letters registered on Postal Service. The total number of acknowledgments closed in each envelope will be the registered number assigned to that envelope.

Disposal of envelopes and acknowledgments.

39. On arrival in the Office of Issue, the envelopes will be opened and the acknowledgments contained in each envelope compared with the entries on the back thereof. The acknowledgments will then be stamped with the Money Order stamp and be sorted for distribution to Postmen. The numbers of all acknowledgments to be given to each Postman will be detailed separately in a special memorandum book (Form $\frac{8}{\text{R. M. O.}}$) and the Postman's signature obtained against the entry. The acknowledgments will then be handed over to the Postmen. The envelopes will be retained for 12 months sorted in daily and monthly bundles, and will be destroyed after the expiration of that period.

Delivery of acknowledgments.

40. The Postmen will enter the acknowledgments in detail in their books, and will obtain the remitter's signature or mark when delivering each acknowledgment.

Non-delivery and disposal of such.

41. Acknowledgments which cannot be delivered in consequence of the remitter not being found will be returned by the Postman to the Money Order Clerk, Sub-Postmaster or Branch Postmaster (as the case may be), who will sign for them in the Postman's book.

Undelivered acknowledgments.

42. Undelivered acknowledgments will be kept in the Office of Issue (if a Head Office) for a period of 12 months, and, if still unclaimed, will be destroyed.

43. In Sub Offices and Branch Offices undelivered acknowledgments will be retained for a period of three months, and, if still unclaimed, will be forwarded to the Head Office under a Postal Service Registered cover. Such acknowledgments will be kept in the Head Office for a further period of nine months, and, if then still on hand, will be destroyed.

Responsibility of Post Office for delivery of acknowledgments.

44. Postmasters, Sub-Postmasters and Branch Postmasters of the Offices of Issue will be responsible that acknowledgments are delivered to remitters of Revenue Money Orders without any unnecessary delay and *free of charge*. Enquiries as to the punctual and free delivery of acknowledgments should be made from time to time from zemindars who may call at the Post Office to have Revenue Money Orders issued.

32. When the duplicate list, with the Postmaster's acknowledgment for the documents returned to him, is received back from the Post-office, it should be attached to the Chalans and filed in the Collectorate.

Duplicate list to be filed.

PART IV.

Disposal of Acknowledgments.

33. The Acknowledgments appertaining to Revenue Money-orders received from the Collectorate will be sorted separately for each Office of Issue, and enclosed in envelopes (Form $\frac{6}{\text{R.M.O.}}$) addressed to the Postmasters of those offices; the numbers of the Money-orders to which the acknowledgments appertain being detailed on the back of the envelopes.

Acknowledgments.

34. These envelopes will be entered in detail in a special memorandum book, (Form $\frac{4}{\text{R.M.O.}}$) and be despatched as letters registered on Postal Service. The total number of Acknowledgments closed in each envelope will be the registered number assigned to that envelope.

Envelopes containing Acknowledgments

35. On arrival in the Office of Issue, the envelopes will be opened and the Acknowledgments contained in each envelope compared with the entries on the back thereof. The Acknowledgments will then be stamped with the Money-order stamp and be sorted for distribution to Postmen. The numbers of all Acknowledgments to be given to each Postman will be detailed separately in a special memorandum book (Form $\frac{5}{\text{R.M.O.}}$) and the Postman's signature obtained against the entry. The Acknowledgments will then be handed over to the Postmen. The envelopes will be retained for 12 months, sorted in daily and monthly bundles, and will be destroyed after the expiration of that period.

Disposal of Envelopes and Acknowledgments.

36. The Postmen will enter the Acknowledgments in detail in their books and will obtain the remitter's signature or mark when delivering each Acknowledgment.

Delivery of Acknowledgments.

37. Acknowledgments which cannot be delivered in consequence of the remitter not being found will be returned by the Postman to the Money-Order Clerk, Sub-Postmaster, or Branch Postmaster as the case may be), who will sign for them in the Postman's Book.

Non-delivery and disposal of such.

38. Undelivered Acknowledgments will be kept in the Office of Issue (if a Head Office) for a period of 12 months, and, if still unclaimed, will be destroyed.

Undelivered Acknowledgments.

39. In Sub Offices and Branch Offices undelivered Acknowledgments will be retained for a period of three months, and, if still unclaimed, will be forwarded to the Head Office under a Postal Service registered cover. Such Acknowledgments will be kept in the Head Office for a further period of nine months, and, if then still on hand, will be destroyed.

40. Postmasters, Sub-Postmasters, and Branch Postmasters of the Offices of Issue will be responsible that Acknowledgments are delivered to remitters of Revenue Money-orders without any unnecessary delay and *free of charge*. Enquiries as to the punctual and free delivery of Acknowledgments should be made from time to time from zemindars who may call at the Post-office to have Revenue Money-orders issued.

Responsibility of Post-office for delivery of Acknowledgments.

REVENUE CIRCULAR.

List of Forms appertaining to Revenue Money-orders.

No. of each Form.	Name of each Form.	Remarks.
1 R. M. O.	Revenue Money-order ...	Loose form.
2 R. M. O.	List	Loose form—To be used by all Post-offices at the head-quarters of districts.
3 R. M. O.	Monthly Return of Revenue Money-orders received.	Ditto ditto ditto.
4 R. M. O.	Special Memorandum Book of Acknowledgments received from the Treasury.	Bound in books of 100 pages—To be used by Post-offices at head-quarters of districts.
5 R. M. O.	Special Memorandum Book of Acknowledgments delivered.	Bound in books of 50 pages—To be used by every Head, Sub, and Branch Office.
6 R. M. O.	Acknowledgment Envelope ...	To be printed in black ink on red paper—To be used by Post-offices at head-quarters of districts.

1-6-90.

Section XIVA.—Rules relating to Money-orders other than Revenue Money-orders in favour of Officers of Government and Local Bodies entitled to bank at Treasuries or Sub-Treasuries.

PART I.

Procedure in the Office of Issue.

1. WHENEVER a money-order presented for issue is drawn in favour of any officer of Government or of a local body in his official capacity, it will be the duty of the Money-order Clerk, or Sub or Branch Postmaster, to see that the proper form of money-order is used.

2. If the remittance is for land revenue, road cess, public works cess, or zamindari dák cess, the revenue money-order form must be used, and the rules relating to revenue money-orders must be observed.

3. If the remittance is for any other purpose, the ordinary inland money-order form must be used.

4. The rule prohibiting the inclusion of pies (fractions of an anna) is not applicable to money-orders in favour of any officer of Government or local body in his official capacity. Such money-orders may contain any fraction of an anna not less than one pie. Remittances of amounts including fractions of pies are not allowed. The limit of the amount of a single money-order is the same as of any other ordinary money-order.

5. If a remitter of land revenue, road cess, public works cess, or zamindari dák cess, desires to remit at the same time any sum due to Government on any other account, he must use a revenue money-order for the remittance of land revenue, road cess, public works cess, or zamindari dák cess, or for so many of these dues as he wishes to remit, and a separate ordinary inland money-order form for each other remittance.

6. A separate money-order form must be used for each Government due remitted by the ordinary inland money-order, and remittances on two accounts may not be included in one ordinary money-order.

7. (*a*) If the remittance is on account of income-tax, the remitter must be furnished with one of the special income-tax coupons (Form 1—G. M. O.), and must fill up all the particulars

indicated thereon.* The remitter is responsible for the correctness of the entries, but it is the duty of the Money-order Clerk or Sub-Postmaster or Branch Postmaster to refuse any money-order in which all the particulars are not entered.

(*b*) If the remitter is illiterate, the Money-order Clerk or Sub or Branch Postmaster should give him any aid he may require to fill up the entries. The Money-order Clerk or Sub or Branch Postmaster must give this aid freely, and may not demand or accept any gratification in return on pain of dismissal.

(*c*) The income-tax coupon should then be carefully and strongly pasted by the Money-order Clerk or Sub or Branch Postmaster to the blank space provided on the coupon of the money-order form. Care must be taken that the coupon is not pasted over any part of the acknowledgment.

8. If the remittance is on any account other than income-tax, the Money-order Clerk or Sub or Branch Postmaster must see that particulars of the object of the remittance are entered clearly on the ordinary coupon of the ordinary inland money-order form. If the object of the remittance is not clearly stated on the coupon, the Money-order Clerk or Sub or Branch Postmaster should not accept the order until the omission is rectified and the object clearly stated. The Money-order Clerk or Sub or Branch Postmaster should give any aid that the remitter may require to fill up the coupon, and may not demand or accept any gratification in return on pain of dismissal.

9. After the money-order has been properly filled up, it should be received and dealt with in the same way as any other ordinary inland money-order.

10. Every remitter of a money-order other than a Revenue Money-order in favour of an officer of Government or of a local body should be informed that, instead of the usual money-order acknowledgment signed by the payee, he will ordinarily receive the usual departmental receipt, which will be forwarded to him direct by post, and that he should address the payee regarding it if he do not receive it in due course. He should also be advised

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* It may happen that a remitter does not know, and cannot conveniently ascertain, the number of list K, or has not received or has lost the notice L. In such a case the remitter should be asked to enter "not known," or words to that effect, against item 5 on the coupon, and on his doing so, the money-order should be accepted, provided all the other particulars are given. Whenever it is practicable for him to do so, the remitter should, however, be required to fill in item 5 as well as the other items.

26. The Treasury Officer will, on the same day, charge off the amount represented by the treasury voucher (A. C. 14) by transfer, and credit the amounts of the several money-orders as shown in the list and on the acknowledgments to the appropriate departments.

Entries in accounts.

If the estate or holding on account of which a remittance has been received is situated in another district, the remittance should be credited in the usual way, and the Collector to whom the money-order should have been addressed should be advised of the credit according to the procedure in Chapter IV, Section XIII, Rule 3 of the Board's Rules (Miscellaneous Volume, 1888). The remitter should also be advised of his error by a note on the money-order acknowledgment.

If it should be found that a revenue money-order has been erroneously issued for a remittance of some due other than Land Revenue, Road or Public Works cess or Zamindari Dák cess, the Treasury Officer should make a note to that effect against the entry of the money-order on the duplicate list, and forward the coupon and acknowledgment with an advice list (Form 4, G. M. O.) to the appropriate department for disposal under the Rules in Part III of the Rules for Government money-orders other than Revenue money-orders. 8-1-93.

to keep the carbonic receipt carefully until he receives either the formal departmental receipt from the payee or the usual money-order acknowledgment.

PART II.

Procedure in the Post Office of Payment.

11. These rules only apply to post-offices (head or sub) at the head-quarters of districts and subdivisions. Other post-offices which receive for payment ordinary money-orders in favour of officers of Government or of local bodies in their official capacities will pay them in cash under the procedure applicable to money-orders in favour of private individuals.

12. All money-orders in favour of the Magistrate or Collector (or Deputy Commissioner), or in favour of the Deputy Collector or other officer in charge of any department under the Magistrate or Collector (or Deputy Commissioner), or in favour of the Subdivisional Officer or any officer in charge of any department under the Subdivisional Officer, will be paid by book-transfer. All money-orders in favour of any other officer of Government in his official capacity will also be paid by book-transfer when a written requisition to that effect has been received by the post-office from the treasury or sub-treasury officer.

With the exception of money-orders in favour of a Cantonment Committee, all money-orders in favour of any local body entitled to bank at the treasury or sub-treasury will also be paid by book-transfer.

13. When the ordinary money-orders in favour of the officers of Government and local bodies named in rule 12, and any other officers whose money-orders are, according to the requisition of the treasury or sub-treasury officer, to be paid by book-transfer, are in all respects ready* to be handed over to the postman, a list

* Only the total number and amount of official money-orders received for payment need be entered in the register of money-orders received. In order, however, that the record may be complete, it will be necessary to make a note in the last column of the register whenever all the official money-orders received in one day are not included in the list of that date. For example, if in the register of money-orders received on the 5th July there are shown 500 official money-orders for Rs. 10,000, but 300 of these orders for Rs. 7,000 were received too late for inclusion in the list sent to the treasury on the 5th, there should be an entry in the last column of the register in this form—

200 for Rs. 3,000 included in the list of 5th.
300 for Rs. 7,000 included in the list of 6th.

25. On receipt in the Treasury of the duplicate copy of the list, the Money-orders, and Treasury Voucher, the Treasury Officer will check and compare the documents. If there is any error, he will return all the documents to the Post-office with a note of the error or errors. When the documents are correct, the Treasury Officer will at once cut off the portion of each Money-order containing the coupon and acknowledgment, sign and date the Money-orders (as payee), and return the paid Money-orders to the Postman. The Treasury Officer will retain the lower portion of each Money-order, including the coupon and acknowledgment, the duplicate list of Money-orders (Form $\frac{2}{\text{R. M. O.}}$), and the Treasury Voucher. No Money-order received from the Post-Office may be refused.

The acceptance of a Revenue Money-order after kist day is to be treated in the same manner as the receipt of a personal payment of revenue after kist day. 2-6-93.

in triplicate* (Form 2—G. M. O.) should be made out by the Money-order Clerk, and the entries in the money column of the list should be carefully totalled. The original copy of the list will take the place of the journal of money-orders paid, the duplicate of the list will be sent to the treasury under the procedure described below, and the triplicate of the list will be the list for the Comptroller.

No money-order should be included in the list unless the object of the remittance is entered on the coupon.

14. The Postmaster should then check the entries in the list with those on the money-orders, and also check the total of the money column. He will then give the postman the duplicate of the list, the money-orders, and a treasury or sub-treasury voucher representing the total value of the money-orders as entered at the foot of the list. The amount represented by the treasury or sub-treasury voucher will not be charged against the letter of credit, and will be paid quite independently of the balance of any letters of credit held by the treasury in favour of the post-office.

15. The postman will take the duplicate list, the money-orders, and the treasury or sub-treasury voucher to the treasury or sub-treasury officer, and will receive back from him the money-orders without the coupons and acknowledgments, and will be careful to see that he receives back all the money-orders, and that they are all duly receipted by the treasury or sub-treasury officer.

16. The paid money-orders received back from the treasury or sub-treasury will be examined by the Money-order Clerk in the same way as other ordinary money-orders, and the total amount of money-orders will be entered in the journal of money-orders paid by a single entry, thus: As per G. M. O. list Rs. A. P.; the classification columns of the triplicate list will then be filled up, and the money-orders will be disposed of in the usual way. As the official payees of the money-orders will furnish the remitters with departmental receipts, the acknowledgments will not be returned by the treasury or sub-treasury officer for transmission to the remitters. The original and triplicate lists will be kept with the journal of money-orders paid until the next list of ordinary money-orders paid is sent to the Comptroller, when the corresponding (triplicate) lists of official money-orders paid will also be

* The duplicate and triplicate will be prepared by carbonic paper, and a hard pencil must be used in writing the list.

12. When the Revenue Money-orders are in all respects* ready to be handed over to the Postman, a list in triplicate† (Form $\frac{2}{\text{R. M. O.}}$) should be made out by the Money-order Clerk, and the entries in the money column of the list should be carefully totalled. The original copy of the list will take the place of the journal of Money-orders paid, the duplicate of the list will be sent to the Treasury under the procedure described below, and the triplicate of the list will be the list for the Comptroller. When the number of Revenue Money-orders for payment in one day is more than enough to fill a single sheet of Form $\frac{2}{\text{R. M. O.}}$, each sheet should be separately totalled, and a grand total should be made at the end of the last sheet of the list or on a separate sheet. The date stamp of the office of payment should be impressed in the space provided for it on the coupon (chalan) for each Money-order.

13. The Postmaster should then check the entries in the list with those on the Money-orders, and also check the total of the money column. He will then prepare a Treasury Voucher (Form A/c 12), representing the total value of the Money-orders as entered at the foot of the list. The amount represented by the Treasury Voucher will not be charged against the letter of credit, and will *be paid quite independently of the balance of any letters of credit held by the Treasury in favour of the Post-office.*

14. The money-orders, the duplicate copy of the list, and the Treasury Voucher duly filled up, should then be made over to the Postman for delivery at the Collectorate, the Postman's receipt for the documents being taken in the usual manner in the Register of Money-orders received.

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* Only the total number and amount of Revenue Money-orders received for payment need be entered in the Register of Money-orders received. In order, however, that the record may be complete, it will be necessary to make a note in the last column of the Register whenever all the Revenue Money-orders received in one day are not included in the list of that date. For example, if in the Register of Money-orders received on the 5th July there are shown 500 Revenue Money-orders for Rs. 10,000, but 300 of these orders for Rs. 7,000 were received too late for inclusion in the list sent to the Collectorate on the 5th, there should be an entry in the last column of the Register in this form :—

200 for Rs. 3,000 included in list of 5th.
300 for Rs. 7,000 included in list of 6th.

† The duplicate and triplicate will be prepared by carbonic paper and a hard pencil must therefore be used in writing the list.

sent, the paid money-orders being arranged in order and attached to the lists. The original lists will then be filed, a separate file of original lists being kept with each journal of money-orders paid, so that the dates of the journal and the file of official money-order lists correspond.

17. The amount of the treasury or sub-treasury voucher will be entered in the post-office accounts on the receipt side as drawn from district or sub-treasury, as the case may be, and will be included in the sum entered on the payment side under the head "Amount of money-orders paid." In the case of a Head Office the amount will also appear in the treasury account as money drawn from the district treasury. All these entries must be made on the same date.

18. If it should happen that a money-order for any officer or local body named or indicated in rule 12 is received at the office of payment without the object of the remittance being entered on the coupon, the money-order will, as stated in rule 13, not be included in the day's list. The Postmaster will retain the money-order in deposit, and make a reference to the Office of Issue to ascertain the object of the remittance. On the receipt of a reply he will attach it to the coupon, and the reply will be considered as part of the coupon. The money-order will then be included in the next list sent to the treasury or sub-treasury. If, notwithstanding a reference to the Office of Issue, the object of the money-order cannot be ascertained, the Postmaster of the Office of Payment will treat the money-order as refused, and return it, under the usual procedure, to the Office of Issue, noting across the coupon the words "refused, as object of remittance not stated." Every case in which a money-order is received without the object being entered on the coupon should be reported by the Office of Payment to the Superintendent of the division in which the Office of Issue is situated.

19. On the 1st of every month the Money-order Clerk or Sub-Postmaster of the head-quarters or subdivisional post-office will prepare a return (Form 3—G. M. O.) of official money-orders (other than revenue money-orders) received during the previous month. The returns of Postmasters at subdivisional stations will be submitted to the Postmaster of the district head-quarters on the 1st of the month, and the return of the head-quarters post-

"On each coupon is to be noted by the muharrir the date when he posted in the tauzi ledger the amount referred to in the coupon. The muharrir is to sign such note." 1-10-95.

office will be submitted to the head of the circle on the 5th of the month, together with the returns of any offices at subdivisional stations in the district.

Part III.

Procedure to be followed in the Treasury or Sub-Treasury.

20. When any officer of Government not specified in rule 12 requests that money-orders in his favour may be paid by book-transfer, a written requisition to that effect will be addressed by the treasury or sub-treasury officer to the Postmaster at the treasury or sub-treasury station.

21. On receipt of the list, money-orders and treasury or sub-treasury voucher (see rule 15), the treasury or sub-treasury officer will check and compare the documents. If there is any error, he will return all the documents to the post-office with a note of the error or errors. When the documents are correct, the treasury or sub-treasury officer will at once cut off the strip of each money-order containing the coupon and acknowledgment, sign and date the money-orders as payee, and return them to the postman. The treasury or sub-treasury officer will retain the strips, including the coupon and acknowledgment, the duplicate list of money-orders (Form 2—G. M. O.) and the treasury or sub-treasury voucher.

22. The treasury or sub-treasury officer will on the same day adjust the amount of the treasury or sub-treasury voucher by transfer, debiting the amount to the post-office and crediting the amounts of the several money-orders as shown in the list and on the acknowledgments to the appropriate departments or local bodies. If the amount of any money-order cannot for any reason be credited at once to the proper head of account, it should be entered in the body of the cash-book with such particulars as are available, and reference should be at once made through the department concerned for further particulars, on receipt of which credit to the proper head should be effected in communication with the Accountant-General.

In the case of sub-treasuries a note should be made in the "remarks" column of the duplicate list showing on what account each money-order was sent as indicated on the coupon. This column will be blank when received from the post-office. The duplicate list will be forwarded to the district treasury with the sub-treasury "daily sheet."

23. To each department or local body in favour of which any money-order or money-orders have been received and credited,

the treasury or sub-treasury officer will on the same day send an advice list in the accompanying form (Form 4—G. M. O.), together with the corresponding strips, consisting of the coupons and acknowledgments. In the case of officers and local bodies to whom daily advice lists are sent of other receipts on their account, the total amount of each money-order advice list will be entered (with a reference to the money-order advice list) in the daily advice list.

The treasury or sub-treasury officer will be responsible that the total of the amounts of the money-order advice lists is equal to the amount of the treasury or sub-treasury voucher received from the post-office and debited to the Postal Department.

24. No money-order received from the post-office may be refused.

Part IV.

Procedure in the offices of the payees of the money-orders.

25. When any officer of Government, not separately specified in rule 12, desires that money-orders in his favour be paid by book-transfer, he will make a written request to that effect to the treasury or sub-treasury officer for communication to the Postmaster.

26. On receipt of an advice list (see rule 23) with the corresponding strips consisting of the coupons and acknowledgments, the usual entries will be made in the prescribed registers, and the prescribed receipts will be sent to the remitters by post, the postage being prepaid by service or ordinary stamps, according as the department or local body is, or is not, entitled to use service stamps.

27. The prescribed form of receipt should be sent to each remitter at latest on the 1st open day after the receipt of the advice list from the treasury or sub-treasury.

28. If the amount of a money-order is more than is due from the remitter, the excess should be entered as an advance on account of future dues or be dealt with in such other way as the rules of the department or local body may prescribe; if the amount is less than is due, it should be credited as a payment in part; if the period on account of which the remittance is made is specified, the amount should be credited on account of that period; if the period is not specified, the remittance should be set off against those dues which have been longest outstanding. 10-4-95.

Section XIVA.—Rules relating to Money-orders other than Revenue Money-orders in favour of the Magistrate, Collector (or Deputy Commissioner), Chairman of the District Board, and officers in charge of departments under the Magistrate or Collector.

PART I.

Procedure in the Office of Issue.

Official Money-order form.

1. Whenever a Money-order presented for issue is drawn in favour of the Magistrate or Collector (or Deputy Commissioner) or Chairman of the District Board or in favour of the Deputy Collector or other officer in charge of any department under the Magistrate or Collector (or Deputy Commissioner), it will be the duty of the Money-order Clerk or Sub or Branch Postmaster to see that the proper form of Money-order is used.

Revenue Money-order form.

2. If the remittance is for Land Revenue, Road Cess, Public Works Cess, or Zemindari Dâk Cess, the Revenue Money-order form must be used, and the rules relating to Revenue Money-orders must be observed.

Inland Money-order form.

3. If the remittance is for any other purpose, the ordinary Inland Money-order form must be used.

Limit of amount.

4. The rule prohibiting the inclusion of pies (fractions of an anna) is not applicable to Money-orders in favour of any of the officers named in rule 1. Such Money-orders may contain any fraction of an anna not less than one pie. Remittances of amounts including fractions of pies are not allowed. The limit of the amount of a single Money-order is the same as of any other ordinary Money-order.

Forms to be used in different cases.

5. If a remitter of Land Revenue, Road Cess, Public Works Cess, or Zemindari Dâk Cess desires to remit at the same time any sum due to Government on any other account, he must use a Revenue Money-order for the remittance of Land Revenue, Road Cess, Public Works Cess, or Zemindari Dâk Cess, or for so many of these dues as he wishes to remit, and a separate ordinary Inland Money-order form for each other remittance.

6. A separate Money-order form must be used for each Government due remitted by the ordinary Inland Money-order, and remittances on two accounts may not be included in one ordinary Money-order.

Separate Money-order form to be used for each Government due remitted by ordinary Inland M. O.

7. (*a*) If the remittance is on account of income-tax, the remitter must be furnished with one of the special income-tax coupons (Form 1—G.M.O.), and must fill up all the particulars indicated thereon. The remitter is responsible for the correctness of the entries, but it is the duty of the Money-order Clerk or Sub-Postmaster or Branch Postmaster to refuse any Money-order in which all the particulars are not entered.

Income-tax coupon.

(*b*) If the remitter is illiterate, the Money-order Clerk or Sub or Branch Postmaster should give him any aid he may require to fill up the entries. The Money-order Clerk or Sub or Branch Postmaster must give this aid freely, and may not demand or accept any gratification in return on pain of dismissal.

Office of Issue to help remitter in making entries.

(*c*) The income-tax coupon should then be carefully and strongly pasted by the Money-order Clerk or Sub or Branch Postmaster over the coupon on the black side of the Money-order form. Care must be taken that the coupon is not pasted over the entries on the black side of the Acknowledgment.

Income-tax coupon, how to be pasted.

8. If the remittance is on any account other than income-tax, the Money-order Clerk or Sub or Branch Postmaster must see that particulars of the object of the remittance are entered clearly on the ordinary coupon of the ordinary Inland Money-order form. If the object of the remittance is not clearly stated on the coupon, the Money-order Clerk or Sub or Branch Postmaster should not accept the order until the omission is rectified and the object clearly stated. The Money-order Clerk or Sub or Branch Postmaster should give any aid that the remitter may require to fill up the coupon, and may not demand or accept any gratification in return on pain of dismissal.

Filling up of coupon in other cases.

9. After the Money-order has been properly filled up, it should be received and dealt with in the same way as any other ordinary Inland Money-order.

Treatment of Money-order.

10. Every remitter of a Money-order other than a Revenue Money-order in favour of any of the officers named in rule 1 should be informed that he will not receive the ordinary Money-order acknowledgment signed by the payee, but that the usual departmental receipt will be forwarded to him direct by post, and that he should address the payee regarding it if he do not receive it in due course. He should also be advised to keep the carbonic receipt carefully until he receives the formal departmental receipt from the payee.

Remitter of official Money-order to receive departmental receipt.

PART II.

Procedure in the Post-office of Payment.

11. These rules only apply to disbursing offices at the head-quarters of districts. Other Post-offices which receive for payment ordinary Money-orders in favour of Government or District Board officials will pay them in cash under the procedure applicable to Money-orders in favour of private individuals.

Procedure in Post-offices other than disbursing offices at head-quarters.

12. When the ordinary Money-orders in favour of the officers named in rule 1 are in all respects ready to be handed over to the postman, a list (Form 2—G M.O.) should be made out by the Money-order Clerk, and the entries in the money column of the list should be carefully totalled. No Money-order should be included in the list unless the object of the remittance is entered on the Coupon.

List.

13. The Postmaster should then check the entries in the list with those on the Money-orders, and also check the total of the Money column. He will then give the postman the list and Money-orders and a Treasury Voucher (Form A/c 17) representing the total value of the Money-orders as entered at the foot of the list.

Documents to be made over to the postman.

14. The Postmaster will be responsible that he has always sufficient funds at his credit in the District Treasury to meet the voucher, and it will be his duty when giving the voucher to see that there are funds in the District Treasury to meet it.

Funds to be kept at credit of Postmaster.

remittance not stated." Every case in which a Money-order is received without the object being entered on the Coupon should be reported by the Office of Payment to the Superintendent of the division in which the Office of Issue is situated.

Return of all official Money-orders received during previous month.

19. On the 5th of every month the Money-order Clerk will prepare a return (Form 3—G. M. O.) of all official Money-orders (other than Revenue Money-orders) received during the previous month, and this return will be submitted by the Postmaster to the head of the circle.

PART III.

Procedure to be followed in the Treasury.

Duties of Treasury Officer.

20. On receipt of the list, Money-orders and Treasury Voucher in the Treasury, the Treasury Officer will check and compare the documents. If there is any error, he will return all the documents to the Post-office with a note of the error or errors. When the documents are correct the Treasury Officer will at once cut off the strip of each Money-order containing the Coupon and Acknowledgment, sign and date the Money-orders as payee, and return them to the postman. The Treasury Officer will retain the strips, including the Coupon and Acknowledgment, the list of Money-orders (Form 2—G. M. O.) and the Treasury Voucher.

Entries in accounts.

21. The Treasury Officer will on the same day charge the amount of the Treasury Voucher against the letter of credit of the Postal Department as money paid to the disbursing Postmaster, and credit the amounts of the several Money-orders as shown in the list and on the Acknowledgments to the appropriate departments. If the amount of any Money-order cannot for any reason be credited at once in the Treasury accounts, the amount should be disposed of according to the standing rules and practice of the Account Department or be made over in cash to the officer, who would have been entrusted with it had the money been paid in cash instead of by Money-order, or had it been sent as cash in an ordinary or registered letter.

Advice list.

22. To each department in favour of which any Money-order or Money-orders have been received and credited, the Treasury Officer will on the

same day send an advice list in the accompanying form (Form 4—G. M. O.), together with the corresponding strips consisting of the Coupons and Acknowledgments. The Treasury Officer will be responsible that the total of the amounts of the advice lists, and any sums made over in cash under rule 21 is equal to the amount of the Treasury Voucher received from the Post-office and debited to the Postal Department.

Money-order not to be refused.

23. No Money-order received from the Post-office may be refused. If the particulars given are not sufficient to enable the Treasury Officer to credit the amount under the proper sub-head of account, he must credit it or treat it in the same way as he would have credited or treated a currency note received by post with a letter furnishing only the particulars given in the Money-order Coupon.

PART IV.

Procedure in the Departmental Offices under the Magistrate or Collector or Chairman of the District Board.

Procedure.

24. On receipt of an advice list with the corresponding strips consisting of the Coupons and Acknowledgments, the usual entries will be made in the prescribed registers, and the prescribed receipts will be sent to the remitters by post, the postage being prepaid by service or ordinary stamps, according as the department is or is not entitled to use service stamps.

Receipts to be sent.

25. The officer in charge of the department will be responsible that the prescribed form of receipt is sent to each remitter at latest on the first open day after the receipt of the advice list from the Treasury.

Remittances which do not tally with the accounts or specify the period for which made.

26. If the amount of a Money-order is more than is due from the remitter, the excess should be entered as an advance on account of future dues; if the amount is less than is due, it should be credited as a payment in part; if the period on account of which the remittance is made is specified, the amount should be credited on account of that period; if the period is not specified, the remittance should be set off against those dues which have been longest outstanding. 1-6-90.

List of Forms appertaining to Revenue Money Orders.

No. of each Form.	Name of each Form.	Remarks.
1 R. M. O.	Revenue Money Order	Loose form.
2 R. M. O.	List	Loose form—Is supplied to all Post Offices at the head-quarters of districts.
3 R. M. O.	Slip Receipt ...	Ditto ditto ditto.
4 R. M. O.	Monthly Return of Revenue Money Orders issued.	Loose form—To be used by every Head and Sub Office.
5 R. M. O.	District Monthly Return of Revenue Money Orders issued.	Loose form—To be used by Post Offices at the head-quarters of districts.
6 R. M. O.	Monthly Return of Revenue Money Orders received.	Loose form—To be used by Post Offices at the head-quarters of districts.
7 R. M. O.	Special Memorandum Book of acknowledgments received from the Treasury.	Bound in books of 100 pages—To be used by Post Offices at head-quarters of districts.
8 R. M. O.	Special Memorandum book of acknowledgments delivered.	Bound in books of 50 pages—To be used by every Head, Sub and Branch Office.
9 R. M. O.	Acknowledgment Envelope.	To be printed in black ink on red paper—To be used by Post Offices at head-quaters of districts.

Section XV.—Accounts.

1. The accounts of the land revenue are kept by the Board.

Return X.

2. To enable them to do this, a Return X of the demand, collections, and balances is to be submitted to them and to the Commissioner quarterly, in the form which they may prescribe.

Demand how to be shown.

3. Only balances of revenue, failure to pay which makes the estate from which they are due liable to legal coercive process within the financial year, are to be included in the "demand"

for the year in Return X. This is to be done by excluding from the demand of the year all instalments which have not become legally an arrear of revenue (as defined in Act XI of 1859) within the year.

Demand against farmers.

4. Where estates are settled with farmers, any kist not paid by the 1st of the following month becomes legally "an arrear of revenue" as defined in Act XI of 1859; and if not paid by the latest day of payment, the provisions of section 5 (2) of Act VII (B.C.) of 1880 affect such an arrear. The estate comes, in fact, within reach of coercive process on the 29th March, though the Collector cannot actually file a certificate having the force of a decree until one month after the latest day of payment But then neither is a permanently-settled estate necessarily brought to actual sale within the year. It is enough that the failure to meet the demand has brought the estate within reach of coercive process. The demand against *farmers* should be returned in the same way as that against ordinary zemindars.

Demand against ryots.

5. Under section 7 (6), Act VII (B.C.) of 1880, if arrears of demands against ryots in Government estates of this class are unpaid for one month after service of notice, the Collector can file a certificate. There being no question of a latest day of payment here, the Collector can serve his notice the day after the kist is due if it is unpaid; and the notice is itself the first step in the coercive legal process. All kists up to and inclusive of that for February (or Falgoon) should therefore be taken to be within the demand of the year.

Remission of irrecoverable balances.

6. If any balances are entered in this return as irrecoverable, the reason must be so fully explained as to enable the Board or the Commissioner at once to order their remission.

Balance due from estates pending settlement.

7. Whenever the collection of revenue from an estate borne upon the towjih is held in abeyance pending a settlement of the estate, consequent upon its purchase by Government at a sale for arrears of revenue, the Collector, in the explanation given in his Return X of the balances due from the estate, shall invariably report on what date the estate has been made over for resettlement, and within what period he expects the settlement to be completed. This information is to be repeated in each succeeding quarterly statement until the estate is settled.

Powers of the Board,

8. The Board alone can sanction the remission of balances due from estates upon the Fixed Department of the Revenue-Roll.

and of Commissioners.

9. The Commissioner can sanction the remission of irrecoverable balances due from estates upon the Fluctuating Department of the roll.

12. All suspensions of demand must be reported to Government in the Revenue Department. Special reports must be submitted to the Board through the Commissioner, showing to what extent any suspensions or remissions will affect the budget estimates under land revenue for the current year, compensating additions to the revenue being noticed and taken into account. The Board's orders sanctioning the suspensions or remissions are to be forwarded for the information of the Financial Department of Government. 2-10-89.

I. "Serishtadar." 2-8-91.

10. The Commissioner may sanction the suspension of the demand against a particular estate, for any special cause, for the current year, reporting his proceedings to the Board.

Suspension by Commissioner

11. Any suspension of demand beyond the current year, or affecting more than one estate, requires the sanction of the Board.

and by Board.

12. All suspensions of demand must be reported to Government.

13. To secure uniformity in the accounts, it has been ruled that camping grounds are to be entered in the Revenue-Rolls of districts as small Government estates, and their rents shown under the head "Land Revenue."

14. The duty of keeping the account of the Forest and Miscellaneous Land Revenue is also entrusted to the Board. The items included under each of these heads are stated in the form of the quarterly Return X.

Forest and Miscellaneous.

Section XVI.—Towjih Department.

1. The ministerial officer who has charge of the Revenue-Roll is entitled Towjih Navis. He is subordinate to the Accountant.

Position of Towjih Navis.

2. It is the duty of the Towjih Department carefully to preserve and maintain the integrity and correctness of the Revenue-Roll; to keep the accounts of each estate in the form appended to these rules; and to prepare a statement of the "demand, collections, and balances of each estate" on or after every latest day prescribed for the payment of revenue.

His duties.

3. The form of the zemindari account or estate ledger (Appendix B) referred to in the preceding rule is to be headed with both the native months (beginning with Chaitra and ending with Falgoon) and the English months (beginning with March and ending with February), and the kists should be entered correctly according to the *dowl*, or according to the custom hitherto regulating them, under the calendar by which they are arranged.

Form of zemindari account.

4. The demand will correspond month for month with the kistbundi. The collections will be shown under the English months and dates as made. Any payments in March on account of the kist of that month, which is not an arrear before 1st April,

How demand and collection to be shown in it.

will be entered in Return X as an advance payment on account of other YEARS. Payments made in the 1st, 2nd, or 3rd quarter of the financial year on account of kists shown according to those orders in the *demand* of the later quarters must be shown in Return X, opposite the quarter to which the demand appertains.

Account for Chittagong district.

5. The form of zemindari account referred to above will do for Chittagong with slight variations in the latest days of payment.

Account for Orissa.

6. The above rules, however, do not apply to Orissa. The demand in Orissa is regulated entirely by the latest days of payment, or on a different principle to that followed elsewhere. Hence the demand for the entire year can only be divided into two parts, and must be entered in the zemindari accounts accordingly.

7. The same principle should be followed in Orissa in calculating the demand in Return X, which should be submitted quarterly. The demands should be entered against the quarters in which they are legally recoverable, *i.e.*, the amount of the annual revenue legally realisable on the 28th April will be entered against heading "(*a*) 1st quarter," table II, and the amount legally realisable on 8th November against heading "(*c*) 3rd quarter."

Reconcilement of accounts at kist time.

8. After consulting the Accountant-General, Bengal, the Board allow a certain period at kist time in each treasury for the reconcilement of the daily balance sheets of the accountant and the treasurer. The number of days allowed to each treasury for this purpose is given in Appendix C.

8. The zamindari account or estates ledger should be kept in English, instead of in the vernacular, where this is found to be practicable. It is left to the Commissioners to thus introduce gradually the use of English for the ledger in the Tauzi Department. This rule also applies to the cess ledger.

Language in which the estate ledger is to be written.

9. The land revenue collections should be entered in the ledger direct from the chalans.

Entries in the ledger to be made from chalans.

10. The Sarishtadar is required to check the postings in the ledger by comparing 5 per cent. of the entries with the chalans and the entries in the Accountant's register of receipts once every quarter, and to furnish a certificate to that effect to be filed with Return No. X.

Quarterly verification of accounts.

11. Every year in June there will be an annual revision of the land revenue demand of each district under the personal supervision of the Treasury Officer and the Sarishtadar, and a certificate that it has been carried out shall be submitted to the Commissioner of the Division. The tauzi registers must be carefully inspected with the object of ascertaining that all changes have been recorded, and that all additions to the previous year's demand and all duly authorised abatements have been entered, the demand in each case being properly adjusted. 9-1-93.

Annual revision of the land revenue demand.

Paid Month _____ *Stamp.*

REVENUE MONEY-ORDER.

For remittances of Land Revenue, Road and Public Works Cesses, and Zemindari Dāk Cess only.

Pay to the Payee named by the Remitter the sum specified on the reverse.

Cash-Paid Stamp _____ *Signature of Paying Postmaster.*

Money-order Stamp of H. O. of Payment.

No.

Received payment of the sum specified on the reverse.

Date _____ 18 .

Signature of Payee (in ink).

Paid by me Rs. _____ *As.* _____ *P.*

Signature and designation of Official who paid the amount.

Name of Remitter _____

Address ,, _____

Rules relating to Revenue Money-orders.

1. *Revenue Money-orders may be used for the remittance of Land Revenue, Road and Public Works Cesses and Zemindari Dāk Cess, and for no other purpose.*

2. *All Revenue Money-orders must be made payable to the Collector of the District in which the estate lies.*

3. *If full particulars are not correctly given in the Chalan, mistakes may occur for the consequences of which the remitter will be alone responsible. Full particulars of the estate or share must be given. In doubtful cases, the Towjih Department will be guided by the number of the Mehal.*

4. *The revenue and cesses remitted by a single Money-order must be for one estate only. A separate Money-order must be used for each estate on account of which revenue and cesses are remitted.*

5. *The name of the proprietor to whose account the money remitted is to be credited need alone be entered on the reverse. The names of other proprietors need not be given.*

6. *Remittances of land revenue should be made a sufficient time before the kist day to ensure their reaching the Treasury on or before that day, and remitters are advised to allow ample margin of time on this account, for the acceptance of a Revenue Money-order after the kist day will not exempt an estate from sale except according to the rules applicable to personal payment of revenue after kist day.*

7. *If the remitter is in arrears as regards payment of his cesses, he should also remit the amount of interest and costs due from him, and show them separately, if possible, from the actual cess. If his distribution of cess, interest, and costs is wrong, it will be corrected in the Cess Office.*

8. *The commission charged on Mony-orders is as follows :—*

	As.
On any sum not exceeding Rs. 10 ...	2
On any sum exceeding Rs. 10, *but not exceeding Rs.* 25	4
On any sum exceeding Rs. 25 ...	4
for each complete sum of Rs. 25, *and annas* 4 *for the remainder ; provided that if the remainder do not exceed Rs.* 10, *the charge for it is only* 2 *annas.*	

REVENUE MONEY ORDER.

Pay to the Payee named by the Remitter the sum specified on the reverse.

Signature of Paying Postmaster.

Date Stamp of H. O. of Payment.

No.

Received Payment of the sum specified on the reverse.

Date 188 *Signature of Payee (in ink).*

প্রেরকের নাম

ঠিকানা

রেভেনিউ মনি অর্ডার সম্বন্ধে নিয়ম।

১। মহালের রাজস্ব, রোড ও পবলিক ওয়ার্ক সেস এবং জমিদারি ডাক সেস রেভিনিউ মনি অর্ডারের দ্বারা পাঠান যাইতে পারাযায়, অন্য কোন বাবদের জন্য নহে।

২। মহাল যে জেলার অন্তর্গত সেই জেলার কালেক্টরের নামে রেভেনিউ মনি অর্ডার পাঠাইতে হইবে।

৩। যদি চালানে পূরা বিবরণ ঠিক ঠিক না দেওয়া হয়, তাহা হইলে ভুল হইতে পারে,তাহার জন্য যে ক্ষতি হয় তাহা প্রেরকেরই হইবে। মহাল কিম্বা মহালের অংশের পূরা বিবরণ দিতে হইবে। সন্দেহ হইলে তৌজি বিভাগের কর্ম্মচারিরা মহালের নম্বর অনুসারে চলিবে।

৪। এক খানি মনি অর্ডার কেবল এক মহালের রাজস্ব ও সেস পাঠান হইতে পারিবে। প্রত্যেক মহালের রাজস্ব ও সেস পাঠাইবার জন্য স্বতন্ত্র মনি অর্ডার করিতে হইবে।

৫। যে মালিকের নামে প্রেরিত টাকা জমা দিতে হইবে কেবল তাঁহারই নাম পৃষ্ঠে লিখিতে হইবে। সকল মালিকের নাম দিতে হইবেনা ।

৬। সেস বাকি পড়িলে, প্রেরক সেসের টাকা এবং তাঁহার নিকট হইতে পাওনা খরচা পাঠাইবেন, এবং খরচার টাকা সেসের টাকা হইতে পৃথক করিয়া দেখাইতে পারিলে পৃথক করিয়া দেখইবেন। সেসের টাকা, সুদ এবং খরচা ভুল দেখান হইলে, সেস আফিসে ঠিক করিয়া লইতে হইবে ।

৭। মনি অর্ডারের কমিশনের হার নিম্নে দেওয়া গেল

১৲ অনধিক				...	৵০
১৲ টাকার অধিক ও	২৫৲	,,		...	।০
২৫৲ ,, ,,	৫০৲	,,		...	॥০
৫০৲ ,, ,,	৭৫৲	,,		...	৸০
৭৫৲ ,, ,,	১০০৲	,,		...	১৲
১০০৲ ,, ,,	১২৫৲	,,		...	১।০
১২৫৲ ,, ,,	১৫০৲	,,		...	১॥০

No.

Date 188 .

To the Head Office at
Amount of order.

Rs.	A.	P.

Amount in words.

Signature of M. O. Clerk
Signature of Issuing Postmaster or Sub-Postmaster.

To be filled up by Post Office.

Issue. Money Order Stamp of H. O. or S. O. of

Date Stamp of H. O. or S. O. of Issue.

এই দলিলের সমস্ত নিম্ন অর্দ্ধভাগে প্রেরক বাঙ্গালা বা ইংরাজীতে লিখিবেন।

কত টাকার অর্ডার (কথায় লিখিতে হইবে) _____

গ্রাহকের পূরা নাম ও বিস্তারিত ঠিকানা _____

শেষ সর্টিং অফিসের তারিখ, মোহর।

প্রেরকের স্বাক্ষর।

তারিখ _____ ।

একাউণ্টণ্টের নম্বর।

মহালের রাজস্ব।	রোড ও পবলিক ওয়ার্ক সেস।	জমিদারি ডাক সেস।

নং

প্রেরক সহি ও তারিখ ভিন্ন নিম্নভাগের সমুদায় পূরণ করিবেন।

স্বীকারপত্রী।

[এই অংশ পোষ্ট আফিস প্রেরককে ফেরত দিবে]

মহালের নাম* _____

পরগনার নাম† _____

তৌজির নম্বর _____

মালিকের নাম যাঁহার হিসাবে টাকা জমা দিতে হইবে। _____

মহালের রাজস্ব যত পাঠান হইল টা. আ. পা.

রোড সেস এবং পবলিক ওয়ার্কস সেস। { সেস, সুদ, খরচা

জমিদারি ডাক সেস { সেস, খরচা

মোট _____

একাউণ্টাণ্টের সহি _____

ইসু আফিসের নামের মোহর।

জমা দিবার তারিখ _____

প্রেরক এই স্বীকারপত্রীর পৃষ্ঠে তাঁহার নাম ও ঠিকানা লিখিবেন।

* লাখেরাজ জমি হইলে পরগনার নাম না দিয়া থানার নাম দিতে হইবে।

† নিষ্কর মহাল হইলে, ঐ সকল মহালের রেজিষ্টরিতে যে নম্বর থাকে, সেই নম্বর বসাইতে হইবে। লাখেরাজ জমি হইলে, ৯ নম্বর রেজিষ্টরিতে যে নম্বর থাকে, তাহা বসাইতে হইবে।

একাউণ্টাণ্টের নম্বর।

মহালের রাজস্ব।	রোড ও পবলিক ওয়ার্ক সেস।	জমিদারি ডাক সেস।

নং

প্রেরক নিম্নভাগের সমুদায় পূরণ করিবেন।

কুপন [চালান।]

[পেয়ী এই অংশ আপনার নিকট রাখিবেন]

মহালের নাম* _____

পরগনার নাম† _____

তৌজির নম্বর _____

মালিকের নাম যাঁহার হিসাবে টাকা জমা দিতে হইবে। _____

মহালের রাজস্ব যত পাঠান হইল টা. আ. পা.

রোড সেস এবং পবলিক ওয়ার্কস সেস। { সেস, সুদ, খরচা

জমিদারি ডাক সেস { সেস, খরচা

মোট _____

প্রেরকের সহি _____

" ঠিকানা _____

ইসু আফিসের নামের মোহর।

পেমেণ্ট আফিসের তারিখ মোহর।

টীকা—প্রেরক এই চালানের পৃষ্ঠ- লিখিত উপদেশগুলি দেখিবেন।

* লাখেরাজ জমি হইলে পরগনার নাম না দিয়া থানার নাম দিতে হইবে।

† নিষ্কর মহাল হইলে, ঐ সকল মহালের রেজিষ্টরিতে যে নম্বর থাকে সেই নম্বর বসাইতে হইবে। লাখেরাজ জমি হইলে, ৯ নম্বর রেজিষ্টরিতে যে নম্বর থাকে তাহা বসাইতে হইবে।

Form 2
R. M. O.

986

ORIGINAL.

This list will be filed in the Post Office.

List of Revenue Money-orders sent from _____

Post Office to the _____ Treasury on _____

Serial number.	Post Office of issue (when the Post Office of issue is a branch office, the name of the Account Office must be entered also in parenthesis).	Number of money-order.	Date of money-order.	Amount of money-order.			Remarks.
				Rs.	A.	P.	

Total amount in figures and words.

Date stamp of Post Office.

_____

Signature of Money-Order Clerk.

The _____ money-orders detailed above for Rs. _____ have been paid by Treasury voucher on

_____

Signature of Postmaster.

Form 2 R. M. O.

DUPLICATE.

This list will be filed in the Treasury.

List of Revenue Money-orders sent from _____ Post Office to the _____ Treasury on _____

Serial number	Post Office of issue (when the Post Office of issue is a branch office, the name of the Account Office must be entered also in parenthesis).	Number of money-order.	Date of money-order.	Amount of money order.			REMARKS.
				Rs.	A.	P.	

Total amount in figures and words.

Date stamp of Post Office.

_____

Signature of Money-order Clerk.

The money-orders detailed above for Rs. _____ have been paid by Treasury voucher on

_____

Signature of Postmaster.

Received the acknowledgments for the above money-orders less _____ shown above as irregularly sent by revenue money-order instead of ordinary money-order.

_____

Signature of Postmaster.

Form $\frac{2}{\text{R. M. O.}}$

TRIPLICATE.

This list will be sent to the Comptroller.

List of Revenue money-orders sent from _____ Post Office to the _____ Treasury on _____

Serial number.	Post Office of issue (when the Post Office of issue is a branch office, the name of the Account Office must be entered also in parenthesis).	No. of money-order.	Date of money-order.	Amount of money-order.			To be filled in by Post Office.					
							Amount issued in current month.			Amount issued in previous month.		
				Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.

Total amount in figures and words.

Date stamp of Post Office.

_____

Signature of Postmaster.

2-6 93.

From 2 / R. M. O.

ORIGINAL.

THIS LIST WILL BE RETURNED TO THE POST OFFICE.

List of Revenue Money Orders sent from _____ *Post Office to the* _____ *Collectorate on* _____

Serial Number.	Post Office of issue.	Number of Money Order	Date of Money Order.	Amount of Money Order.

Total amount in figures and words.

Date Stamp of Post Office.

Signature of Money Order Clerk.

Out of _____ Money Orders detailed above, _____ Money Orders for Rs. _____ are herewith returned as refused, and the remainder _____ Money Orders for Rs. _____ retained. A Treasury voucher for the value of the latter orders should be sent by the Post Office.

Signature of Treasury Officer _____

Treasury voucher for Rs. _____ has been given to the Treasuay Office and _____ refused Money Orders for Rs. _____ have been received.

Signature of Postmaster _____

Form $\frac{2}{\text{R. M. O.}}$

DUPLICATE.

THIS LIST WILL BE FILED IN THE COLLECTORATE.

List of Revenue Money Orders sent from _____ *Post Office to the* _____ *Collectorate on* _____

Serial Number.	Post Office of issue.	Number of Money Order.	Date of Money Order.	Amount of Money Order.

Total amount in figures and words.

Date Stamp of Post Office.

Signature of Money Order Clerk.

Out of _____ Money Orders for Rs. _____, Money Orders for Rs. _____ have been returned as refused, and the remainder _____ for Rs. _____ having been paid by Treasury voucher are returned after signature.

Signature of Treasury Officer _____

Received the documents mentioned above.

Signature of Postmaster _____

Form 3 R. M. O.

Return showing the total Number and Value of Revenue Money-orders received at Disbursing Post-office during the month of _____ 189

		Total number of Revenue Money-orders.	Total value of Revenue Money-orders.
(1) Remaining undisposed of at the close of last month	...		
(2) Received during the month	...		
(3) Total to be accounted for	...		
(4) Paid by Treasury Vouchers	...		
(5) Remaining undisposed of at the close of the month	...		

NOTE.—The totals of the entries in lines (4) and (5) must agree with the entries in line (3).

The _____ 18 .

Disbursing Postmaster.

Form 4 R. M. O.

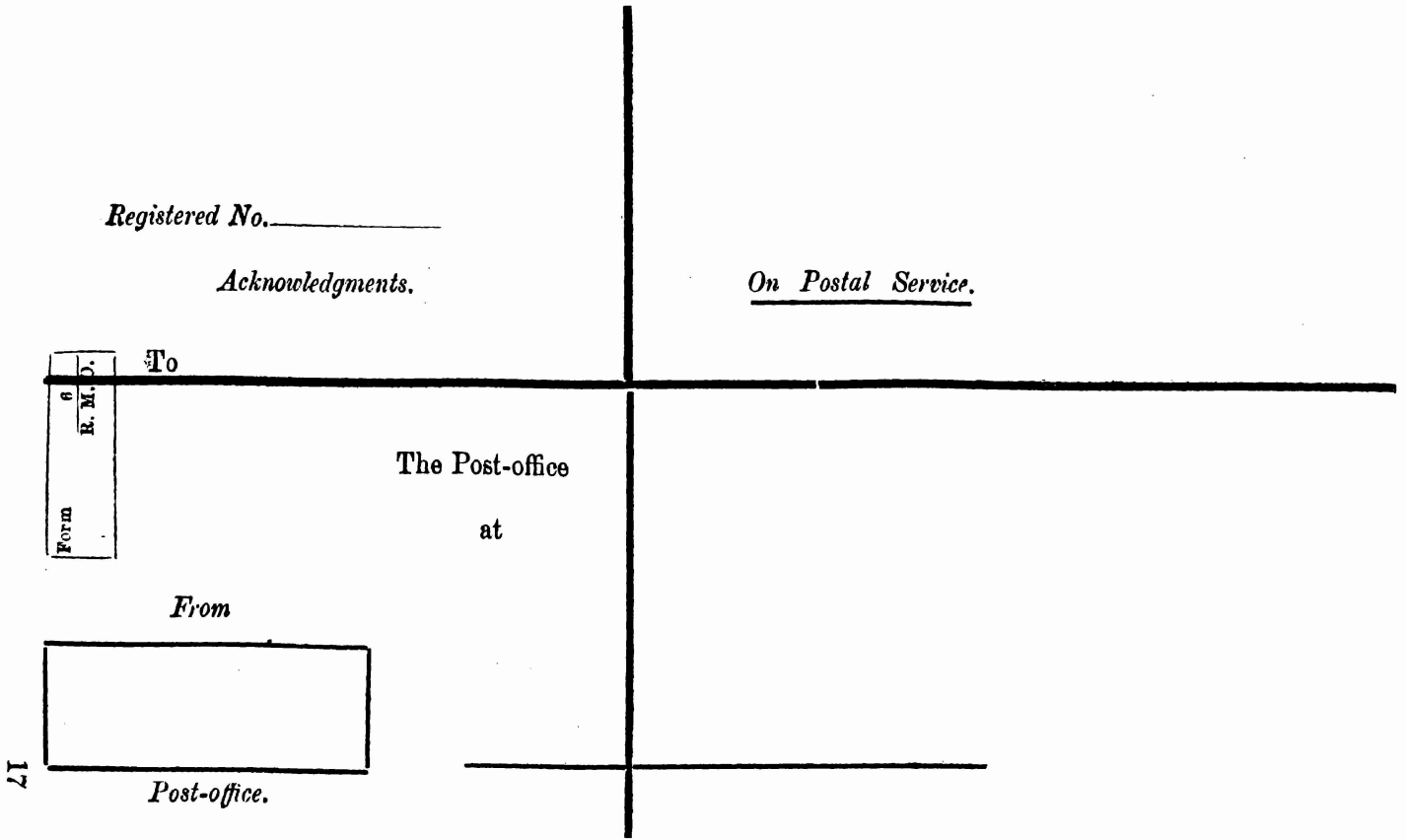
Special Memorandum Book of Revenue Money-order Acknowledgments received from the Collectorate at [ ] *during the month of* ———— 189

Name of Office of Issue to which the Acknowledgment Envelope is addressed.	Nos. of Revenue Money-orders to which the Acknowledgments appertain.	Total No. of Acknowledgments closed in each envelope, being the Registered No. assigned to that envelope.	Initials of the Registration Clerk.

Form $\frac{5}{\text{R. M. O.}}$

Special Memorandum Book of Revenue Money-order Acknowledgments delivered from [ ] *Post-Office during the month of* ——————— 189

Date of delivery of Acknowledgments to Postmen. পোষ্টম্যানদিগকে স্বীকারপত্রী দিবার তারিখ।	Name or No. of each Postman. প্রত্যেক পোষ্টম্যানের নাম কিম্বা নম্বর।	Nos. of Revenue Money-orders to which the Acknowledgments appertain. যে যে রেভিনিউ মনি অর্ডারের জন্য যে যে স্বীকারপত্রী, সেই২ মনি অর্ডারের নম্বর।	Total No. of Acknowledgments given to each Postman. প্রত্যেক পোষ্টম্যানকে যতগুলি স্বীকারপত্রী দেওয়া হইল।	Signature of Postman. পোষ্টম্যানের সহি।


Registered No.
Acknowledgments.
On Postal Service.
To
Form 6 R. M. D.
The Post-office
at
From
Post-office.
17

Numbers of Revenue Money-orders to which the Acknowledgments enclosed in this envelope appertain.

1-6-90.

[Coupon.]

Before obtaining payment of this Money-order, the payee must sign it and the acknowledgment (see below), and return the form to the Postman, after cutting off this coupon which should be retained by him (the Payee).

The Post-office is not responsible for the payment of a Money-order to a person other than the rightful Payee, if such wrong payment arises out of incorrectness or incompleteness of the name or address of the Payee as written by the Remitter.

If the Payee of a Money-order cannot be found, the amount of the order will be paid to the Remitter.

Postmen are strictly forbidden to accept any fee or gratification from Payees of Money-orders.

The commission charged on Inland Money-orders is as follows :—

Or sums not exceeding							...	...	...	...	Rs. 10	... Rs. 0 2
,, ,, exceeding Rs.	10,	but	not	exceeding			...	,,	25	... ,,	0 4
,, ,, ,, ,,	25	,,	,,	,,			...	,,	50	... ,,	0 8
,, ,, ,, ,,	50	,,	,,	,,			...	,,	75	... ,,	0 12
,, ,, ,, ,,	75	,,	,,	,,			...	,,	100	... ,,	1 0
,, ,, ,, ,,	100	,,	,,	,,			...	,,	125	... ,,	1 4
,, ,, ,, ,,	125	,,	,,	,,			...	,,	150	... ,,	1 8

ACKNOWLEDGMENT.

[*This is a duplicate Receipt which will be returned by the Post-office to the Remitter.*]

I acknowledge to have received payment of Money-order No. , for the sum specified on the reverse.

Date 18 . *Signature of Payee (in ink).*

25

Name Stamp of Office of Issue (Head or Sub).

INDIAN INLAND MONEY-ORDER.

Money-order Stamp of H. O. or S. O. or Paimnt.

Date Stamp of H. O. or S. O. of Paimnt.

Pay to the Payee named by the Remitter the sum specified on the reverse.

Signature of Paying Postmaster.

No.

Received payment of the sum specified on the reverse.

Date 18 . *Signature of Payee (in ink).*

Paid by me.

Rs. *As.* *Postman No.*

Signature of witness (only required in the case of an illiterate Payee).

To be filled up by Post-office.

No.

Date 18 .

To the Head Office / Selected Sub-Office *at*

Rs. *As.* *(in words)*

Money-order Stamp of H. O. or S. O. of Issue.

Date Stamp of H. O. or S. O. of Issue.

Signature of M. O. Clerk or Sub-Postmaster.

Signature of Issuing Postmaster.

The whole of the lower half of this document to be filled up by Remitter either in English or Vernacular.

COUPON TO BE RETAINED BY PAYEE.

[The Remitter has the option of writing here any communication to the Payee, and he is recommended to add his name and address for the information of the Payee.]

Nothing to be written by the Remitter on the reverse.

Amount of Order (in words) _____

Name & Address of Payee (in full) _____

Date _____ 18 .

Signature of Remitter.

Amount of Order (in figures) *Rs.* *As.*

Name of Remitter _____

Address „ _____

Name Stamp to be impressed by Post-office of Issue.

FORM G.M.O. 1

INCOME-TAX MONEY-ORDER COUPON.

No. and date of M.O.
মনি অর্ডারের নং ও তারিখ

ইন্‌কাম ট্যাকস মনিঅর্ডারের কুপন।

1 *Name of Assessee*

১। যিনি ট্যাক্‌স দেন তাঁহার নাম

2 *Father's name*

২। পিতার নাম

3. *Village*

৩। গ্রাম

4. *Thana*

৪। থানা

5. *No. of list K or notice L.*

৫। লিষ্ট K কিম্বা নোটিস Lএর নম্বর

6 *Sources of income*

৬। আয়ের উপায় সকল

7. *Amount of*
৭। কত টাকা দেওয়া হইল ... *Tax* ট্যাক্‌স, *Penalty* জরিমানা, *Costs* খরচা

8. *Period for which paid*

৮। যে সময়ের জন্য ট্যাক্‌স দেওয়া হইল

9. *Date*

৯। তারিখ

10. *Signature of the remitter*

১০। প্রেরকের সহি

Form $\frac{2}{\text{G.M.O.}}$

ORIGINAL.

THIS LIST WILL BE FILED IN THE POST-OFFICE.

List of ordinary official Money-orders sent from ——————— *Post-office to the* ——————— $\frac{\textit{Treasury}}{\textit{Sub-Treasury}}$ *on* ——————— 189 .

Serial number.	POST-OFFICE OF ISSUE. (When the Post-office of Issue is a branch office, the name of the Account Office must be entered also in parenthesis.)	Number of Money-order.	Date of Money-order.	Amount of Money-order.			REMARKS.
1	2	3	4	5			6
				Rs.	A.	P.	
			Total amount in figures and words				

Date Stamp of Post Office.

Signature of M. O. Clerk.

The ——————— Money-orders detailed above for Rs. ——————— have been paid by $\frac{\text{Treasury}}{\text{Sub-Treasury}}$ voucher on ———————

Signature of Postmaster.

FORM $\frac{2}{\text{G. M. O.}}$

DUPLICATE.

THIS LIST WILL BE FILED IN THE TREASURY.

List of ordinary official Money-orders sent from ____________ *Post-office to the* ____________ $\frac{\textit{Treasury}}{\textit{Sub-Treasury}}$ *on* ____________ 189 .

Serial number.	POST-OFFICE OF ISSUE. (When the Post-office of Issue is a branch office, the name of the Account Office must be entered also in parenthesis.)	Number of Money-order.	Date of Money-order.	Amount of Money-order.			REMARKS.
1	2	3	4	5			6
				Rs.	A.	P.	
	Total amount in figures and words ...						

Date Stamp of Post Office.

Signature of M. O. Clerk.

The ____________ Money-orders detailed above for Rs. ____________ have been paid by $\frac{\text{Sub-Treasury,}}{\text{Treasury}}$ voucher on ____________

Signature of Postmaster.

10

FORM 3 G. M. O.

Return showing the total number of Money-orders other than revenue Money-orders for officers named or indicated in rule 12 of the official Money-order Rules received at [ ] *Post-office during the month of* _____ 189

	Total number of Official Money-orders.	Total value of Official Money-orders.
(1) Remaining undisposed of at the close of the last month ...		
(2) Received during the month ...		
(3) Total to be accounted for ...		
(4) Paid by Treasury or Sub-Treasury vouchers ...		
(5) Finally treated as refused and returned to Offices of Issue for payment to remitters ...		
(6) Remaining undisposed of at the close of the month ...		
(7) Total of items (4), (5) and (6) ...		
(8) Reason for non-disposal of any money-orders entered against (6) ...		

NOTE.—The entries in lines (3) and (7) should agree.

The _____ 189

_____ *Postmaster.*

FORM $\frac{4}{\text{G. M. O.}}$

Advice List of *Money-orders received in the*

$\frac{\textit{Treasury}}{\textit{Sub-Treasury}}$ *on*

, and credited to

on the same date by book-transfer.

The coupons and acknowledgments are annexed.

Serial number in Post-office list of this date.	Post-office of Issue.	Amount of Money-order.		
		Rs.	A.	P.
	Total ...			

Total number of money-orders

Total amount of money-orders (in words)

(*Signature of Treasury Officer*).

10 4-95.
13

$\frac{1}{M.\ O.}$

No. of M. O.

INCOME-TAX MONEY-ORDER COUPON.

1. *Name of Assessee*
2. *Father's name*
3. *Village*
4. *Thana*
5. *Number of list K or notice L*
6. *Sources of income*
7. *Amount of tax*
8. *Period for which paid*
9. *Date*

Signature of the remitter

Form 2
G. M. O.

[This list will be filed in the Treasury.]

List of ordinary Money-orders sent from *Post-office to the* *Treasury on*

Serial number.	Post-office of Issue.	Number of Money-order.	Date of Money-order.	Amount of Money-order. Rs.	A.	P.

Total amount in figures and words

Date Stamp of Post-office.

Signature of Money-order Clerk.

Signature of Post-master.

Form 3 G.M.O.

Return showing the total number of official Money-orders other than Revenue Money-orders received at [ ] Disbg. P. O. during the month of _____ 18 .

	Total number of official Money-orders.	Total value of official Money-orders.
(1) Remaining undisposed of at the close of the month		
(2) Received during the month		
(3) Total to be accounted for		
(4) Paid by Treasury Vouchers		
(5) Finally treated as refused and returned to Offices of Issue for repayment to remitters		
(6) Remaining undisposed of at the close of the month		
(7) Total of items (4), (5) and (6)		

The _____ 18 .

Note.—The entries in lines (3) and (7) should agree.

_____ *Disbursing Post-master.*

Form $\frac{4}{G. M. O.}$

Advice list of *Money-orders received in the*

Treasury on *, and credited*

to the *department on the*

same date.

The Coupons and Acknowledgments are annexed.

Serial number in Post-office list of this date.	Post-office of Issue.	Amount of Money-order.		
		Rs.	A.	P.
	Total ...			

Total number of Money-orders

Total amount of Money-orders (in words).

Signature of Treasury Officer.

RECEIVED from the Officer in charge of the Treasury at _____ the sum of RUPEES _____

_____ _____

to debit of the Post-office.

Rs. _____

_____

D. O. *Disbursing Postmaster.*

_____ POST OFFICE,

The _____ 18 .

Form A/c 17.

1-6-90.

Form $\frac{3}{\text{R. M. O.}}$

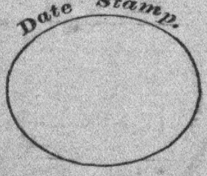
Slip receipt for Revenue Money Orders sent from

_____ **Post Office to** _____

Collectorate on _____

No. of Money Orders.

Total amount (in words and figures).



Sig. of the M. O. Clerk _____

Received _____ **Revenue Money Orders for Rs.** _____ **with lists.**

Date

Signature of Treasury Officer.

"Land Revenue Tauzi office." 18-12-92.

APPENDIX B.

Land Revenue Tauzi Office

~~Accounts Department.~~

"*See* Section XIII, Rule 2 (*h*), and Section XVI, Rule 3."

6-4-90.

DR. No. 1097A (in Register A), *Pergunnah Koomarprotap, Kismut Andar Killa.* CR.

	Demand. Revenue.	Demand. Malikana or police revenue as the case may be.	Total of each quarter.	Latest date of payment.	Date of receipt.	Number of challan.	Particulars of arrear and advance collections, or of remissions.	Amount collected on account of— Revenue.	Amount collected on account of— Malikana or police revenue as the case may be.	Total of each quarter.
	Rs.	Rs.	Rs.					Rs.	Rs.	Rs.
To balance due for the year 1879-80	200	30	230				By balance of collections in advance	.....	.....	
" instalments due for—					20th April ...	10	" collections	600	.....	
March or Choitro	1,000	.....			13th May ...	21	" ditto	200	.....	
April or Bysack	200	.....			2nd June ...	30	" arrear collections for 1879-80 ..	200	30	
May or Joisto	100	.....			26th " ...	48	" current collections...	500	.....	
			1,300	28th June ...						1,530
June or Ashar	100	.....			2nd July ...	13	" current collections...	50	.....	
July or Sravan	100	.....			4th August ..	18	" ditto	100	.....	
August or Bhadur	100	.....			22nd September	59	" ditto	150	.....	
			300	28th September						300
September or Assin	200	.....			3rd October	55	" current collections...	150	.....	
October or Kartic	200	.....			4th November	60	" ditto	100	.....	
November or Aghran	300	.....			10th January	78	" ditto	450	.....	
			700	12th January..						700
December or Pous	500	.....			22nd January	98	" current collections...	400	.....	
January or Maugh	1,000	.....			3rd February	100	" ditto	700	.....	
February or Falgoon	1,000	.....			20th March ...	130	" ditto	1,400	.....	
			2,500	28th March ...			" collections in advance for March	300	.....	
										2,800
			5,030							
To balance realized in advance ...	.....	.....	300							
Total ...	.....	.....	5,330				Total ...	.....	.....	5,330

Memorandum of Demand.

Kists.	CURRENT.						ARREAR.						Periods of arrears.
	Revenue.			Malikana or police revenue, as the case may be.			Revenue.			Malikana or police revenue, as the case may be.			
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A	P.	

APPENDIX C.

[See Section XVI, rule 8.]

Statement showing the number of days allowed at each Kist in the undermentioned Treasuries for the agreement of Accounts.

Division.	District.	January kist.	March kist.	June kist.	September kist.	
		Number of days.	Number of days.	Number of days.	Number of days.	
	Bengal.					
	Western Districts.					
Burdwan.	Burdwan	4	4	3	3	
	Bankoora	1	1	1	1	
	Beerbhoom	1	1	1	1	
	Midnapore	3	3	2	2	
	Hooghly with Howrah	4	4	3	3	
	Central Districts.					
Presidency.	Nuddea	3	3	3	3	
	Jessore	3	3	3	3	
	Moorshedabad ...	3	3	3	3	
Rajshahye.	Dinagepore	1	1	1	1	
	Rajshahye	2	2	2	2	
	Rungpore	1	1	1	1	
	Bogra	1	1	1	1	
	Pubna	3	3	3	3	
	Darjeeling	1	1	1	1	
	Eastern Districts.					
Dacca.	Furreedpore	4	4	3	3	
	Backergunge	3	3	2	2	
	Mymensingh	5	5	3	3	
Chittagong.	Noakholly	2	2	2	2	
	Tipperah	2	2	2	2	
	Behar.					
Patna.	Patna	6	6	4	4	
	Gya	5	5	3	3	
	Shahabad	5	5	3	3	
	Mozufferpore	6	6	6	6	
	Durbungah	6	6	6	6	
	Sarun	6	6	4	4	
	Chumparun	1	1	1	1	
Bhagulpore.	Monghyr	6	6	4	4	
	Bhagulpore	2	2	2	2	
	Purneah	2	2	2	2	
	Maldah	1	1	1	1	
		Kist of 28th April.	Kist of 8th November.			
	Orissa.	Number of days.	Number of days.			
Orissa.	Cuttack	5	5	.....	.....	
	Pooree	2	2	.....	.....	
	Balasore	3	3	.....	.....	
		Kist of 25th February.	Kist of 25th May.	Kist of 25th June.	Kist of 25th September.	Kist of 26th December.
		Number of days.	Number of days.	Number of days.	Number of days.	Number of days.
	Chittagong	6	6	6	6	6

APPENDIX D.

[*See* Section XIII, Rule 2 (*c*).]

LAND REVENUE CHALAN.

Accountant's No. *of* *Treasury, Bengal.*

Dated 188

তারিখ সন ১৮৮ সাল

নারীখ সন ১৮৮ সাল।

ତାରିଖ ସନ ୧୮୮ ସାଲ।

By whom brought. কাহার মারফৎ। কিস কে মারফত। ଦ୍ୱାରାରୁ ମାରଫତ୍।	On what account. কি বাবৎ। কিস বাবত্। କେଉଁ ବାବତ୍।			Fixed collections. নির্দ্ধারিত আদায়। মুকর্ররী অদায়। ନିର୍ଦ୍ଧାରିତ ଅଦାୟ।	Collections from Govt. estates. খাস মহাল হইতে আদায়। খাস মহাল কা অদায়। ଖାସ ମହାଲରୁ ଅଦାୟ।	Miscellaneous with the details. অন্যান্য প্রকার বিবরণ সমেত। অউর ২ রকম মে তফসীল। ଅନ୍ୟାନ୍ୟ ପ୍ରକାର ବିବରଣ ସମେତ।	Malikana. মালিকানা। মালিকানা। ମାଲିକାନା।	Total. একুন। জোড়। ଏକୁନ।
	Towjih No. of estate. মহালের তৌজির নম্বর। মৌজী নং মহাল কা। ମହାଲରୁ ତୌଜି ନମ୍ବର।	Name of estate. মহালের নাম। মহাল কা নাম। ମହାଲରୁ ନାମ।	Period for which paid. যে সময়ের জন্য দেওয়া হয়। জিস বক্ত কে লিএ দিয়া। ଯେ ସମୟ ପାଇଁ ଦିଆ ହୁଏ।					

Examined and entered. *Accountant* *Treasurer.*

APPENDIX E.

[*See* Section XIII, Rule 2 (g).]

Register of Receipts on account of Land Revenue collections for the month of

Date of receipt.	Number of chalan.	From whom received.	On what account.			Amount received on account of				Ten per cent. on collections under Government Order No. 749, dated 21st March 1882.		Total of each chalan.	Daily total carried to cash-book.
			Towjih number of estate.	Name of estate.	Period for which paid.	Fixed collections.	Collections from Government estates.	Rent of resumed police service lands.	Malikana.	On collections from Government estates included in column 8.	On collections from estates the property of individuals under temporary settlement included in column 7 (fixed collections).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14

APPENDIX F.

[*See* Section XIII, Rule 2 (*f*).]

PODDAR'S SLIP.

পোদ্দারের চিরকুট।

पोद्दार का पर्चा।

ପୋଦ୍ଦାରର ଚିରକୁଟ।

Dated 188

তারিখ সন ১৮৮ সাল।

तिथा हुआ सन १८८

ସନ ୧୮୮ ମସିହା ସାଲ ତା ରୁଖ।

Treasurer's daily consecutive number of chalan. খাজাঞ্চীর দৈনিক চালানের ক্রমিক নম্বর। खज़ान्चीओं का हर दिन के लिए नम्बर चालान। ତଉନର ଗାଜାଞ୍ଚୀଙ୍କ ଦୈନିକ କ୍ରମିକ ନମ୍ବର।	Amount of each chalan. প্রত্যেক চালান যত টাকার। हर चालान के रुपैए की तेदाद। ପ୍ରତ୍ୟେକ ଚାଲାନର ଟଙ୍କା।			Total. মোট। जोड़। ମୋଟ।		
	ଟଙ୍କା।	ଅଣ	ପାଣ	ଟଙ୍କା।	ଅଣ	ପାଣ
Total Rs. ...						
মোট টাকা। ...						
जोड़ रुपैए। ..						
ଏକୁଣ ଟଙ୍କା। ...						

"Lands in the occupation of Municipalities, District Boards, and Local Boards should be entered in a separate volume to be called Register 6A." 12-1-96.

CHAPTER V.

Miscellaneous.

SECTION I.—PUBLIC BUILDINGS AND LANDS.

1. Plans of all Government lands and buildings in a district are to be deposited in the Collector's office, duplicate copies being lodged in the office of the Chief Engineer when the premises are in the charge of the Department of Public Works, otherwise in that of the Board.

Plans to be made and kept.

2. A Register (No. 6) of all lands used for public purposes is to be kept up.

Register of lands.

3. Public buildings in the Revenue Department, permanent or temporary (*i.e.*, whether constructed of masonry or not), of which the cost is estimated to be less than Rs. 1,000, are to be constructed under the Collector's orders, funds being provided in his budget under the head "Petty Constructions and Repairs."

Buildings to be constructed by Collector.

4. Temporary buildings in the charge of district officers are to be examined periodically, to ascertain their condition and the probable necessity of repairs.

Temporary buildings to be examined.

5. All buildings of which the cost is estimated to be Rs. 1,000 or more are constructed by the Public Works Department and borne on the books of that department, the expenditure being estimated for in the budget of that department The repairs of all buildings borne upon the books of the Public Works Department will be executed by that Department, and the cost estimated in their budget.

Buildings to be constructed by Public Works Department.

6. If the Collector thinks it desirable that any *masonry* building, estimated to cost less than Rs. 1,000, should be constructed by the Public Works Department, he may report the matter for orders.

Special exception.

7. Petty repairs of buildings not on the books of the Public Works Department are to be executed by Collectors and charged in their contingent bills.

Repairs by Collector.

Thatched buildings forbidden.

8. Thatched buildings may not be erected upon the premises surrounding any public buildings without a reference to the department in whose charge the building is.

Senior officer to countersign plans.

9. When it is proposed to enlarge cutcherries or other buildings for the accommodation of offices or courts other than those by which they are occupied, or to erect buildings near to other public buildings, the senior officers of the department occupying the existing buildings should countersign the plans, in token that there is no objection on their part to the proposed arrangement.

Proceeds of surplus road-side lands to be credited to Public Works Accounts.

10. Collectors should farm out any surplus road-side lands belonging to Government which may be made over to them for that purpose by the officers of the Public Works Department. The right of cutting earth from such lands for the repair of the road should be reserved to Government in the lease, a stipulation being also made on the part of Government to avoid injury to crops. The lands having been purchased by Government in the Public Works Department, the proceeds from them should be credited in the accounts to the Public Works revenues.

Section II.—Rules under the Land Improvement Loans Act, XIX of 1883.

Sums to be allotted by Government.

1. Loans under these rules will be made from such sums as the Local Government may from time to time allot to the Board.

Estimate.

2. Commissioners will submit, by the 15th October of each year, an estimate of the requirements for loans under the Act for each of the districts of their divisions for the ensuing financial year; and when orders thereon are received from Government and an allotment is made, the Board will distribute as funds are available. It will be in the power of Commissioners to divide the sum so allotted among the districts of their divisions at their discretion, and to transfer assignments from one district to another, but expenditure in the division must be kept within the amount assigned.

Definition of Collector.

3. In these rules "Collector" has the meaning defined for it by the Act.

Powers of sanction.

4. Subject to the provisions of these rules, the Collector may sanction loans not exceeding Rs. 1,000 for purposes specified in the Act, provided the district allotment must not be exceeded without the sanction of the Commissioner of the division. Loans exceeding Rs. 1,000 require the sanction of the Commissioner, and exceeding Rs. 5,000

M. O. Name _____ *Stamp.*

No.

Date 18 .

To the Head Office at

Rs. A. P.

For _____ *(in words)* _____

Money-order Stamp of H. O. or S. O. of Issue.

To be filled up by Post Office.

Signature of M. O. Clerk.

Signature of Issuing Postmaster or Sub-Postmaster.

[*All the entries below this line to be filled up by the Remitter in English or Vernacular.*]

Amount of Order (in words) _____

Name and Address of the Payee (in full.) _____

Date Stamp of the last Sorting Office.

Date _____ 18 .

Signature of Remitter.

Money-order No. *Accountants' Numbers* | Land Revenue. | Road & P. W. Cesses.

Acknowledgment. *(This will be returned to the Remitter through the Post-office.)*

Name of Mehal _____

*Name of Pergunnah** _____

Towjih Number† _____

Name of the proprietor to whose account the money is to be credited _____

			Rs.	A.	P.
Amount of Land Revenue remitted		.....			
,, *of Road and Public Works Cesses*...	*Cess*	.....			
	Interest	.....			
	Costs	.....			
,, *of Zemindari Dâk Cess*	*Cess*	.....			
	Costs	.....			
TOTAL ...					

Signature of Accountant _____

Date of credit _____ | *Name Stamp of Office of Issue.*

The remitter must write his name and address on the reverse of this Acknowledgment.

Accountants' Numbers | Land Revenue. | Road & P. W. Cesses. | Zemindari Dâk Cess.

Money-order No. Coupon [Chalan.] *(This will be retained by the Payee.)*

Name of Mehal _____

*Name of Pergunnah** _____

Towjih Number† _____

Name of the proprietor to whose account the money is to be credited _____

			Rs.	A.	P.
Amount of Land Revenue remitted		.....			
,, *of Road and Public Works Cesses*...	*Cess*	.....			
	Interest	.....			
	Costs	.....			
,, *of Zemindari Dâk Cess*	*Cess*	.....			
	Costs	.....			
TOTAL ...					

Signature of Remitter _____

Address ,, _____

Name Stamp of the Office of Issue or of its Account Office if the Office of Issue is a Branch Office.

Date Stamp of the Office of Payment.

Note.—The remitter should read the instructions on the reverse of this Chalan.

* In the case of a rent-free holding, the name of the thana should be given instead of the name of the pergunnah.

† In the case of a revenue-free estate, the number given should be the number in the register of such estates. In the case of a rent-free holding, the number given should be the number in register No. V (formerly No. IX).

Form 2 R. M. O.

DUPLICATE.

This list will be filed in the Collectorate.

List of Revenue Money-orders sent from _____ *Post-office to the Collectorate on* _____.

Serial Number.	Post-office of Issue.	Number of Money-order.	Date of Money-order.	Amount of Money-order.

Total amount in figures and words.

Date Stamp of Post Office.

Signature of Money-order Clerk.

The _____ Money-orders detailed above for Rs. _____ have been paid by Treasury Voucher, dated _____.

Date

Signature of Postmaster _____

Received the Acknowledgments for the above Money-orders less _____ shown above as irregularly sent by Revenue Money-order instead of ordinary Money-order.

Signature of Postmaster.

ORIGINAL.

This list will be returned to the Post-office.

List of Revenue Money-orders sent from _____ *Post-office to the Collectorate on* _____.

Serial Number.	Post-office of Issue.	Number of Money-order.	Date of Money-order.	Amount of Money-order.

and words.

Date Stamp of Post Office.

Signature of Money-order Clerk.

The _____ Money-orders detailed above for Rs. _____ have been paid by Treasury Voucher, dated _____.

Date

Signature of Treasury Officer _____

"1st August." 7-6-90.

the sanction of the Board. In such cases the Commissioner or the Board may call for such detailed plans and estimates, or for such professional opinion on the project, as may seem necessary.

Applications; 5. Applications for loans may be presented to any Revenue officer of or above the rank of a Canoongo or Sub-Deputy Collector, for transmission to the Collector.

and form. 6. The application shall be made in writing as nearly as possible in the annexed Form A.

Local enquiry. 7. The Collector shall either make a local enquiry himself, or cause one to be made by a revenue officer not below the rank of a Canoongo or Sub-Deputy Collector, for the purpose of ascertaining the particulars mentioned on the reverse of Form A.

Security. 8. (*a*) When the applicant's interest in the land to be improved is sufficient to cover the loan, no collateral security need be required. (*b*) When the sureties are a body of village residents who bind themselves jointly and severally as provided in section 9 of the Act, their personal surety shall be sufficient. (*c*) In all cases not covered by clause (*a*) or clause (*b*) of this rule, immoveable property shall be hypothecated by the applicant as collateral security.

Payment of first instalment. 9. Repayment shall be by half-yearly instalments. The date of the first instalment shall not exceed two years from the date of the loan, and shall, in cases in which such a principle is applicable, be fixed with reference to the time when the improvement will begin to yield a return.

Date of last instalment. 10. The date of the last instalment shall not ordinarily exceed ten years from the date of the loan, the amount of the instalments being fixed in cases in which such a principle is applicable, with reference to the annual profit expected to accrue from the improvement. With the sanction of the Board, the time for repayment may in special cases be extended to 20 years.

Procedure. 11. If the proposed improvements fall within the provisions of section 11, clause (2) of the Act, and the security offered is good and sufficient, the Collector may, on completion of the local enquiry, sanction the loan himself, if empowered to do so. Otherwise he shall forward the application with his report to his superior officer for disposal.

Certificate.

12. If the loan be sanctioned, the applicant shall be required to sign a certificate in the annexed Form B, and, when his interest in the land to be improved is not sufficient to cover the loan, to execute, together with his sureties, if any, a bond in the annexed Form C or Form D as the case may be.

Payment where to be made.

13. A copy of the certificate shall be given to the applicant and payment of the loan shall be made at the district or sub-divisional treasury on its presentation.

Rate of interest.

14. (*a*) The rate of interest shall be one anna in the rupee, or 6¼ per cent. per annum.

(*b*) But the local Government may for special reasons, and on special application through the Board, sanction a loan at a lower rate of interest or without interest.

(*c*) If any instalment of principal or of interest, or of consolidated principal and interest, is not paid when it falls due, the Collector may, if he thinks fit, charge interest on it at any rate not exceeding 6¼ per cent. per annum from the date of its falling due to the date of payment.

Table of repayment.

15. The repayment of the loan shall be made in accordance with the table in annexed Form E, which shows the amount of equal half-yearly payments necessary to repay a loan advanced with interest at 6¼ per cent. per annum for any number of years from one to twenty.

Instalments.

16. The dates for payment of instalments shall usually be the dates fixed for payment of the land revenue.

Suspension of instalments.

17. Instalments may be suspended by order and at the discretion of the Collector on proof of failure of crops or other exceptional calamity. The Collector shall report the suspension through the Commissioner to the Board, who shall pass such orders on the case as may seem proper.

Inspection.

18. The Collector shall make provision for the inspection from time to time of works undertaken under the Act. In all cases the work shall be inspected within one month after the expiration of the time within which completion was directed in the certificate.

Misapplication of loan.

19. If at any time it is proved to the satisfaction of the Collector that any part of the loan has been misapplied, he may, after recording in writing the grounds of his decision, and subject to the control of the

"shall." 7-6-90.

"not less than 6 per cent. per annum." 7-6-90.

"The dates for payment of instalments are those fixed in Rule III of the Accountant-General's subsidiary Rules, viz., 30th June and 31st December of each year." 3-7-92.

21A. *Reclamation of waste land.*—When land is reclaimed from waste with the aid of a loan granted under Act XIX of 1883, and is brought under cultivation, the increase in value derived from the improvement shall not be taken into account in revising the assessment of land revenue on the land until after the expiration of a period of three years, reckoned from the beginning of the harvest first reaped after such reclamation was effected.

21B. *Improvement by irrigation.*—When land assessed at unirrigated rates is improved by irrigation with the aid of a loan granted under Act XIX of 1883, the increase in value derived from the improvement shall not be taken into account in revising the assessment of land revenue on the land—

(*a*) if the irrigation is provided by the construction of a new masonry well, until after the expiration of twenty years, reckoned from the beginning of the harvest first reaped after such improvement was effected;

(*b*) if the irrigation is provided by the construction of a distributary from a canal, until after the expiration of a period of five years, reckoned as in clause (*a*) of this rule directed; or

(*c*) if the irrigation is provided by any means other than those hereinbefore in clauses (*a*) and (*b*) specified, until after the expiration of a period of ten years, reckoned as in clause (*a*) of this rule directed.

21C. Nothing in these rules shall be deemed to affect the powers of the Board of Revenue or of the Local Government to grant in special cases loans under the Act on other terms than are herein provided, or to affect the terms of any special agreement under which any loan under the Act has been or shall be granted, or of any unexpired settlement. 6-2-92.

superior Revenue authorities, proceed to recover the whole amount of the loan with such interest as may have become due thereon.

Irrecoverable balance.

20. When any portion of a loan made under these rules is found to be irrecoverable, a special report shall be made to the Board.

Returns and registers.

21. The Board shall regulate the forms of all returns, registers (see Form F), and accounts relating to loans under the Act.

Subsidiary rules.

22. The following subsidiary rules, framed by the Accountant-General, Bengal, are added to the foregoing :—

Sanctioning order to be sent to Accountant-General.

I.—All orders sanctioning the payment of advances under the Act must at once be communicated to the Accountant-General, to enable him to admit the payments when made.

Number and date of such order to be quoted.

II.—The number and date of such order should also be clearly cited by the Collector in the entry of the payment in the treasury returns, and in the credit entry when any recovery is made. The payee's receipt should be forwarded to the Accountant-General as a voucher in support of the charge.

Demand of the first half-yearly repayment

III.—These advances may be drawn in one sum or in instalments, and are repayable in equal half-yearly instalments, including interest, on the 30th June and 31st December of each year. The first half-yearly repayment shall not, however, be demanded until the second of the half-yearly dates mentioned above after the advance has been completely taken up, simple interest only being recovered on the first half-yearly date after the completion of the loan. For example, supposing an advance to be completely taken up on the 31st March, the first repayment of principal will not be due until the 31st December following; simple interest only will be due on the intermediate 30th June.

Local Government may declare the loan closed

IV.—In the case of any advance being taken out in instalments, the local Government may at any time declare the loan closed, and order repayment of capital to begin, should it appear that there is undue delay on the part of the debtor in taking out the last instalment.

Records to be kept by the Accountant-General.

V.—The Accountant-General will maintain a record of the advances made under this Act, district by district, each advance and the recoveries made in repayment of it being separately shown.

VI.—At the close of each year the Accountant-General will submit to each Collector, for verification, a statement showing the balance unrealized on account of each advance.

Verification.

VII.—Recoveries on account of these advances will be credited in the body of cash account; and as from this statement it may easily be ascertained how much of each repayment is on account of capital and how much on account of interest, the repayment of capital and the payment of interest be separately and distinctly shown.

Cash account.

Form A of application.

[See Rule 6.]

Name, residence, &c., of applicant.	Amount of loan required.	Nature of security, whether personal or otherwise.	Nature of proposed improvement.	Situation of the land.	Applicant's rights in the land.	Proposed dates of repayment.

Applicant's signature.

(Reverse of Form A.)

Particulars to be filled in by Inspecting Officer.

I.—Mehal, field number, area of land to be improved ... ...

II.—Status of applicant, *i.e.*, proprietor or tenant. If a tenant, and the landlord's consent is required, whether the landlord objects ...

III.—Security—

(1) If the land itself, the value of the applicant's interest in it ...

(2) If personal, the names and status of the co-sureties ... ...

(3) If property other than the land itself, its nature, value, and extent of pre-existing encumbrances, if any ...

IV.—The improvement—

(1) Its estimated utility and value ...

(2) Objections, if any, of third parties ...

(3) Probable date on which it will begin to yield profit ... ...

V.—Repayment—

(1) Suitable date for first instalment with reference to IV (3) ... ...

(2) Proposed instalments and period of repayment ... ...

VI.—Date or dates on which the loan or instalments of it should be received by the applicant

Recommendations of Inspecting Officer.

B.

[See Rule 12.]

CERTIFICATE GRANTED UNDER THE LAND IMPROVEMENT LOANS ACT, 1883.

To *son of* *of*

1. ON production of this certificate the aforesaid is entitled to receive from the Collector of the following sums, on the dates noted against them, as a loan to be expended on (here describe clearly the nature of improvement) the land specified in the margin.

Date	amount.
Date	amount.
&c.	&c.
&c.	&c.

2. The conditions relating to the making and repayment of this loan are as follows.—

(*a*).—That it, with interest thereon, shall be repayable on the dates and by the amount specified below:—

Date	Principal	Interest	Total
,,	,,	,,	,,
,,	,,	,,	,,

(*b*).—That it shall be applied solely to the purpose specified above, and that if it shall be proved to the satisfaction of the Collector that any part of the loan has been misapplied, the whole amount of the loan shall, with such interest as may have become due thereon, be deemed to at once become due.

These clauses to be used only when needed.

(*c*).—That unless (here enter any conditions as to the period or periods appointed for completing the work) the work has been completed by (date) the loan shall be held to have been misapplied.

(*d*).—That for the repayment of the loan with any interest due on the same, the immoveable property specified in the margin is, in addition to the land on which the improvement is to be made, hypothecated to Government.

(*e*).—That if any instalment is not paid on the due date, the whole amount of the loan shall be deemed to at once become due.

Signature of Collector.

I have understood and agreed to the aforesaid terms and conditions.

Signature of Certificate-holder.

N.B.—Both the land to be improved and all the immoveable property hypothecated as collateral security, whether by the borrower himself, or by a surety or sureties, shall be described in the marginal specification as nearly as possible in the manner prescribed in section 21 of the Indian Registration Act, 1877.

FORM C.

[See Rule 12.]

Security Bond to be used when Applicant proffers Personal Security.

WHEREAS has on received from the Collector of a certificate under the Land Improvement Loans Act, 1883, in virtue of which he is entitled to receive the aggregate sum of Rs. as a loan from Government, we hereby agree that if the said shall fail to comply with the terms on which the loan has been granted, either by misapplying the same or by failing to pay any instalment on the date fixed for its payment or any interest that may be due, we will be jointly and severally liable to Government for such sum not exceeding as may be necessary to make good the amount which in consequence of his default he may have become liable to pay.

FORM D.

See Rule 12.]

Hypothecation Bond to be used when immoveable property is proffered by Collateral Surety.

WHEREAS has on received from the Collector of a certificate under the Land Improvement Loans Act, 1883, of , in virtue of which he is entitled to receive the aggregate sum of Rs. as a loan from Government; and whereas security for the due application of the loan, and for the punctual repayment of the same, according to the terms of the certificate, is demanded from him, I hereby mortgage to Government the immoveable property mentioned in the schedule below as a collateral security, and agree that if he fails to comply with the terms on which the loan has been granted, either by misapplying the same or by failing to pay any instalment on the date fixed for its payment, it shall be lawful for the Collector to recover from the said property such sum as may be necessary to make good the amount which, in consequence of failure to comply with the conditions of the certificate, may be due from me.

Form E.

[See rule 15.]

Equal half-yearly payment necessary to repay capital advance with interest at 6½ per cent.

Amount of loan.	Years 1	Years 2	Years 3	Years 4	Years 5	Years 6	Years 7	Years 8	Years 9	Years 10
50	26·172	13·4916	9·2813	7·160412	5·89897	5·0607	4·464108	4·018668	3·67396	3·39975
100	52·344	26·9831	18·5626	14·320823	11·79793	10·1213	8·928216	8·037336	7·34793	6·79949
200	104·688	53·9662	37·1252	28·641646	23·59586	20·2426	17·856432	16·074672	14·69584	13·59898
300	157·032	80·9493	55·6878	42·962469	35·39379	30·3639	26·784648	24·112009	22·04376	20·39847
400	209·376	107·9324	74·2504	57·283292	47·19172	40·4852	35·712864	32·149344	29·39168	27·19796
500	261·720	134·9155	92·8130	71·604115	58·98970	50·6070	44·641080	40·186680	36·73960	33·99750
600	314·064	161·8986	111·3756	85·924938	70·78758	60·7278	53·569296	48·224016	44·08752	40·79694
700	366·408	188·8817	129·9382	100·24·761	82·58551	70·8491	62·497512	56·261352	51·43544	47·59643
800	418·752	215·8648	148·5008	114·566584	94·38344	80·9704	71·425728	64·298688	58·78336	54·39592
900	471·096	242·8479	167·0634	128·887407	106·18137	91·0917	80·353944	72·336024	66·13128	61·19541
1,000	523·440	269·8310	185·6260	143·208230	117·97930	101·2130	89·282160	80·373360	73·47920	67·99490

Amount of loan.	Years 11	Years 12	Years 13	Years 14	Years 15	Years 16	Years 17	Years 18	Years 19	Years 20
50	3·1766	2·99226	2·83729	2·70554	2·5924	2·49422	2·409	2·3331	2·26639	2·20705
100	6·3531	5·98453	5·67457	5·41107	5·1847	4·98844	4·817	4·6662	4·53279	4·41410
200	12·7062	11·96904	11·34914	10·82214	10·3694	9·97688	9 634	9 3324	9·06558	8 8282
300	19·0593	17·95356	17 02371	16·23321	15·5541	14·9 532	14·451	13 9986	13·59837	13 2423
400	25·4124	23·93808	22·69828	21 64428	20·7388	19·95 76	19 268	18 6648	18·13116	17 6564
500	31·7660	29·92260	28·37290	27 05540	25·9240	24 94220	24·090	23·3310	22 66390	22 0705
600	38·1186	35 90712	34·04742	32·46642	31 1082	29·93064	28·902	27·9972	27·19674	26·4846
700	44 4717	41·89164	39·72199	37·87749	36·29 9	34·91908	33·719	32 6634	31·729 3	30·8987
800	50·8248	47·87616	45·39656	43·28856	41·4776	39·90752	38·536	39·3296	36·26242	35 3128
900	57·1779	53 86 68	51·07113	48 69963	46·6623	44·89 926	43·353	41·9958	40·79511	39·7269
1,000	63·5310	59·84520	56·74570	54·11070	51·8470	49·88140	48·170	46 6620	45·32790	44·141

N.B.—This form is a so referred to in Section III, Rule 14.

10. Details of instalments, divided into—

(*a*) Date on which each instalment falls due.

(*b*) Amount of each instalment, subdivided into—

(1) Principal.

(2) Interest.

(3) Total.

12-4-95.

11. Record of repayments, divided into—

(*a*) Date of each repayment.

(*b*) Amount of each repayment, subdivided into—

(1) Principal.

(2) Interest.

(3) Total.

(*c*) Balance.

12-4-95.

2. "1st August." 7-6-90.

FORM F.

[See rule 21.]

Register 21 *of Land Improvement Advances.*

1. Number (consecutive).
2. Date of application.
3. Name and status (*i.e*, whether zemindar, ryot at permanent rent, occupancy ryot, &c.).
4. Name and status of security, if any.
5. Nature of the work for which advance is asked.
6. Amount applied for.
7. Amount sanctioned.
8. Amount actually advanced with dates of cash disbursement.
9. Period within which advance is repayable.
10. Record of repayments with dates.
11. Remarks (to include explanation of discrepancies between column 7 and column 8, and action taken for recovery of balances, as well as any other note-worthy points.)

SECTION III.—THE AGRICULTURISTS' LOANS ACT, XII OF 1884.

Preliminary.

The Agriculturists' Loans Act, No. XII of 1884, is not intended to supersede altogether the ordinary machinery of loans from mahajans under which agricultural operations are carried on in this country. Its object is to enable the Government to step in and assist the more needy cultivators with loans on those occasions of unusual pressure, when the local mahajans are unwilling to run extraordinary risks. In granting loans, therefore, under the Act, some discretion should be exercised by district officers; preference should be given to cultivators of the poorer classes, and an attempt should be made to distinguish these from persons whose credit is good enough to enable them to obtain loans on reasonable terms from the local money-lenders.

RULES UNDER THE ACT.

Sums to be allotted by Government.

1. Loans under these rules will be made from such sums as the local Government may from time to time allot to the Board.

Estimate.

2. Commissioners will submit, by the 15th October of each year, an estimate of the requirements for loans under the Act for each of the districts of their divisions for the ensuing financial year; and when orders thereon are received from Government and an allotment is made, the Board will distribute such funds as are available. It will be in the power of Commissioners to divide the sums so allotted

among the districts of their divisions at their discretion, and to transfer assignments from one district to another, but expenditure in the division must be kept strictly within the amount assigned.

Powers of sanction.

3. Subject to the provisions of these rules, the Collector may sanction loans not exceeding Rs. 700 for purposes specified in the Act, provided the district allotment must not be exceeded without the sanction of the Commissioner of the division. Loans exceeding Rs. 700 require the sanction of the Commissioner, and exceeding Rs. 5,000 the sanction of the Board. A Collector may delegate to an officer in charge of a sub-division the power to sanction loans not exceeding Rs. 250 for purposes specified in the Act.

Applications,

4. Applications for loans may be presented to any Revenue officer of or above the rank of a Canoongo or Sub-Deputy Collector, for transmission to the Collector.

and form.

5. The application shall be made in writing as nearly as possible in the annexed Form A.

Local enquiry.

6. The Collector shall either make a local enquiry himself, or cause one to be made by a Revenue officer not below the rank of a Canoongo or Sub-Deputy Collector, for the purpose of ascertaining the particulars mentioned on the reverse of Form A.

Security.

7. (1) When the applicant possesses in immoveable property an interest of value sufficient to secure the whole amount that may become payable in respect of the loan, he must mortgage that interest, or a sufficient portion thereof, to the Government as security for the payment of that amount, and no further security need be required from him.

(2) When the applicant does not possess in immoveable property an interest of such value, he must procure some person or persons to become his surety or sureties for the payment of the said amount.

(3) When the sureties are a body of village residents, who bind themselves jointly and severally to the Government for the payment of the amount, their personal security may be accepted. In other cases the security given by the surety or sureties must consist of the mortgage of immoveable property.

Payment of first instalment.

8. Repayment shall be by half-yearly instalments, the date of the first instalment not exceeding one year from the date of the loan.

"shall." 7-6-90.

"not less than 6 per cent. per annum." 7-6-90.

Date of last instalment.

9. The date of the last instalment shall not ordinarily exceed five years from the date of the loan. With the sanction of the Board the time for repayment may in special cases be extended to ten years.

Procedure.

10. If the loan applied for is one that can be granted under the provisions of section 4, sub-section (1) of the Act, and the security offered is good and sufficient, the Collector may, on completion of the local enquiry, sanction the loan himself, if empowered to do so. Otherwise he shall forward the application with his report to his superior officer of disposal.

Order to be signed.

11. (1) If the loan is sanctioned, the applicant must sign the order granting the loan, which shall be in the annexed form B, as nearly as may be.

(2) If the security for the repayment of the loan consists of the mortgage of an interest of the applicant, such as is referred to in clause (1) of rule 7, the mortgage may be effected by clause (*d*) of the form being inserted in the order granting the loan, and by the order being attested by at least two witnesses and a copy thereof sent to the registering officer under section 89 of the Indian Registration Act, 1877, as amended by section 3, Act VII of 1886.

(3) If the security is furnished by a surety or sureties, it will be taken where the sureties give personal security only, in the annexed Form C, and where the surety or sureties mortgages or mortgage immoveable property, in the annexed Form D, which should be attested by at least two witnesses and of which a copy should be sent to the registering officer under the said section of the Indian Registration Act, 1877.

Payment where to be made.

12. A copy of the order granting the loan shall be given to the applicant, and payment of the loan shall be made at the district or sub-divisional treasury on its presentation.

Rate of interest.

13. (1) The rate of interest shall be one anna in the rupee, or 6¼ per cent. per annum.

(2) But the Local Government may, for special reasons and on special application through the Board, sanction a loan at a lower rate of interest or without interest.

(3) If any instalment of principal or of interest, or of consolidated principal and interest, is not paid when it falls due, the Collector may, if he thinks fit, charge interest on it at any rate not exceeding 6¼ per cent. per annum from the date of its falling due to the date of payment.

Table of repayment.

14. The repayment of the loan shall be made in accordance with the table marked E (see Form E appended to Section II), which shows the amount of equal half-yearly payments necessary to repay a loan advanced with interest at 6¼ per cent. per annum for any number of years from one to ten

Instalments.

15. The dates for payment of instalments shall usually be the dates fixed for payment of the land revenue.

Suspension of instalments.

16. Instalments may be suspended by order and at the discretion of the Collector on proof of failure of crops or other exceptional calamity. The Collector shall report the suspension through the Commissioner to the Board who shall pass such orders on the case as may seem proper.

Misapplication of loan.

17. If at any time it is proved to the satisfaction of the Collector that any part of the loan has been misapplied, he may, after recording in writing the grounds of his decision, and subject to the control of the superior Revenue authorities, proceed to recover the whole amount of the loan with such interest and costs (if any) as may be payable in respect thereof.

Irrecoverable balance.

18. When any portion of the amount payable in respect of a loan made under these rules is found to be irrecoverable, a special report shall be made to the Board.

Returns and registers.

19. The Board shall regulate the forms of all Returns, Registers (see Form F), and accounts relating to loans under the Act.

FORM A.

[See rule 5.]

Application.

Name, residence, &c., of applicant.	Amount of loan required.	Nature of security, whether personal or otherwise.	Object of the loan.	Situation of the land owned or occupied by applicant.	Applicant's rights in the land.	Proposed dates of repayment.

Applicant's signature.

"The dates for payment of instalments are those fixed in Rule III of the Accountant-General's subsidiary Rules, viz., 30th June and 31st December of each year." 3-7-92.

(Reverse of Form A.)

Particulars to be filled in by Inspecting Officer.

I.—Field number and area of land owned or occupied by applicant, and mehal in which it is situated ... ...

II.—Status of applicant, that is, whether proprietor or tenant ... ...

III.—Security—

(1) If an interest of the applicant in immoveable property, then the nature and value of that interest, and the extent of pre-existing encumbrances thereon, if any ... ...

(2) Where sureties offer personal security, their number, names, residence, status and means

(3) Where sureties offer to mortgage immoveable property, then their names, and the nature and value of the property, and the extent of pre-existing encumbrances thereon, if any ...

IV.—Repayment—

(1) Suitable date for first instalment with reference to the circumstances under which the loan is applied for ... ...

(2) Proposed instalments and period of repayment

V.—Date or dates on which the loan or instalments of it should be received by the applicant ...

Recommendations of Inspecting Officer.

FORM B.

[See rule 11 (1.)]

Order granting loan under the Agriculturists' Loans Act, 1884, *and the rules made thereunder to , son of of*

1. On production of this order the aforesaid is entitled to receive from the Collector of the following sums on the dates noted against them, as a loan to be expended on (*here describe clearly the object of the loan*).

Date.	Amount.
,,	,,
,,	,,
,,	,,

2. The conditions relating to the making and repayment of this loan are as follows:—

(*a*) That it, with the interest and costs (if any) due in respect thereof, shall be repayable on the dates and by the amounts specified below:—

Date.	Principal.	Interest.	Cost.	Total.
,,	,,	,,	,,	,,
,,	,,	,,	,,	,,

(*b*) That it shall be applied solely to the purpose specified above, and that, if it is proved to the satisfaction of the Collector that any part of the loan has been misapplied, the whole amount of the loan shall, with such interest and costs (if any) as may have become payable in respect thereof, be deemed to at once become due.

(*c*) That if any instalment is not paid on the due date, the whole amount payable in respect of the loan shall be deemed to at once become due.

(*d*) That as security for the repayment of the loan, with any interest and costs that may become payable in respect of the same, the immoveable property specified in the margin is hereby mortgaged to Government.

This clause to be inserted when the security for the repayment of the loan consists of the mortgage of an interest of the applicant in immoveable property.

Signature of Collector.

I have understood and agreed to the aforesaid terms and condition.

Signature of person to whom the loan is made.

FORM C.

[See rule 11 (3)]

Security Bond to be used when sureties give personal security only.

WHEREAS has on received from the Collector of an order under the Agriculturists' Loans Act, 1884, and the rules made thereunder, in virtue of which he is entitled to receive the aggregate sum of Rs. as a loan from Government for the purpose of (*here state the purpose for which the loan is given*), we hereby agree that if the said shall fail to comply with the terms on which the loan has been sanctioned, either by misapplying the same or by failing to repay any instalment of the same or any interest or costs payable in respect thereof on the date on which it may become due, we will be jointly and severally liable to Government

for such sum not exceeding as may be necessary to make good the amount which, in consequence of his default, he may have become liable to pay.

FORM D.

[See rule 11 (3.)]

Security Bond to be used when the security given by a surety or sureties consists of a mortage of immoveable property.

WHEREAS has on received from the Collector of an order under the Agriculturists' Loans Act, 1884, and the rules made thereunder, in virtue of which he is entitled to receive the aggregate sum of Rs. as a loan from Government for the purpose of (*here state the purpose for which the loan is given*), and whereas security for the due application of the loan and for the punctual repayment of the same according to the terms of the order is demanded from the said , I , (*or* we) mortgage to Government the immoveable property mentioned in the schedule below as security for the purposes aforesaid, and agree that if the said fails to comply with the terms on which the loan has been sanctioned, either by misapplying the said loan or by failing to repay any instalment of the same or any interest or costs payable in respect thereof on the date on which it may become due, it shall be lawful for the Collector to recover from $\frac{\text{me}}{\text{us}}$ personally or from the said property or from both such sum as may be necessary to make good the amount, which in consequence of the said 's default, may have become due to Government.

FORM F.

(See Rule 19.)

Register 22 of Advances under the Agriculturists' Loans Act.

1. Serial number.
2. Date of application.
3. Name and status (*i.e.*, whether zemindar, ryot at permanent rent, occupancy ryot, &c.).
4. Name and status of security, if any.
5. Purpose for which advance is asked.
6. Amount applied for.
7. Amount sanctioned.
8. Amount actually advanced, with dates of cash disbursement.
9. Period within which advance is repayable.
10. Record of repayments with dates.
11. Remarks (to include explanation of discrepancies between column 7 and column 8, and action taken for recovery of balances as well as any other noteworthy points).

Section IV.—Tents.

Description allowed.

1. Commissioners of divisions are authorized to sanction the purchase of tents, and to pass the cost of them, in accordance with the following scale (subject to the directions in paragraph 3) :—

For a Magistrate and Collector, two 15-feet square single-poled tents, at a cost of Rs. 775 each, and two necessary tents, at a cost of Rs. 35 each.

These two tents will provide also for the Joint-Magistrate (or if there be no Joint-Magistrate, for one Assistant), as well as for the Magistrate and Collector, as it is not expected that the two officers will ordinarily be out at the same time.

For an Assistant at head-quarters (being in addition to the Joint-Magistrate), a Swiss cottage tent, 12 feet square, at a cost of Rs. 540, and a necessary tent, at a cost of Rs. 35; or, if it be preferred, a hill tent, 14 feet square, at a cost of Rs. 495, and a necessary tent, at a cost of Rs. 35.

For a Deputy Collector at the Sudder station, whose duties will take him into the field, the same as for an Assistant at head quarters. It is, however, to be understood that whatever may be the number of Assistant and Deputy Collectors attached to a station, not more than two tents shall be supplied for them.

For an officer in charge of a sub-division, the same as for an Assistant or Deputy Collector at the Sudder station.

Care to be taken.

2. The office camp equipage is to be carefully preserved, and frequently examined and aired when not in use.

Procedure on indent.

3. A tent is expected to last, with repairs, eight years. In every case in which it is necessary to replace a tent before it has been in use eight years, the Commissioner will submit the application with a list of the camp equipage belonging to the office, an account of its condition, and a proposal for appropriation of any worn-out tents, &c., for the orders of Government direct.

Sanction to be obtained.

4. District officers should obtain the Commissioner's sanction in time, to admit of the price of the tent being entered intheir budget estimate under the head of contingencies.

Tents for Commissioners.

5. A Commissioner of a division is allowed two single-poled tents, each measuring 16 feet square, and costing Rs. 850, or Rs. 1,700 for both.

Section IV.—Tents.

1. The following general scale of tents is fixed for Commissioners of Divisions and the officers under them:—

General scale.

For Commissioners.

	Rs.
2 Single-poled regulation tents, 16 feet square, at Rs. 670 each	1,340
2 Servants' pals, 12 feet square, at Rs. 95 each ...	190
2 Necessary tents, at Rs. 32 each	64
1 Bechobah, 12 feet square	211
Total ...	1,805

For District Officers.

	Rs.
2 Single-poled regulation tents, 15 feet square, at Rs. 620 each	1,240
2 Servants' pals, 10 feet square, at Rs. 70 each ...	140
3 Necessary tents, at Rs. 32 each	96
1 Bechobah, 10 feet square	180
Total ...	1,656

Note.—These tents will provide also for the Joint-Magistrate (or, if there be no Joint-Magistrate, for one Assistant), as well as for the Magistrate and Collector, as it is not expected that the two officers will ordinarily be out at the same time.

Reserve for each district.

	Rs.
1 Swiss cottage tent, 12 feet square	400
1 Servants' pal, 10 feet square	70
1 Necessary tent	32
Total ...	502

For Subdivisional Officers.

	Rs.
1 Swiss cottage tent, 12 feet square	400
1 Servants' pal, 10 feet square	70
1 Necessary tent	32
Total ...	502

2. One extra tent is allowed to the Commissioners of Patna and Bhagulpore, to the Deputy Commissioners of the Sonthal Pergunnahs and of all the districts in the Chota Nagpore Division, and two extra tents to the Commissioner of Chota Nagpore.

Extra tents for certain officers.

3. Only one set of tents is to be supplied to Subdivisional Officers. In special cases a sleeping

Cost of carriage.

6. An officer in camp is entitled to charge to Government the cost of carrying one office tent for himself, one tent for his Native establishment while engaged in official work, one tent for chuprassees, and one for his police-guard, in cases where he is entitled to a guard. When Government tents are used only for office purposes by an officer on tour, they are carried at Government expense. When Government tents are used partly for office and partly for private purposes, the officer so using them must pay half the cost of carriage. When Government tents are used wholly for private purposes, the officer so using them must pay the whole cost of their carriage. The travelling allowance paid by Government to civil officers is intended to cover expenses of this character.

Section V.—Embankments.

Rules.

Rules* made by the Lieutenant-Governor under section 90 of Act II (B.C.) of 1882 which have the force of law.

Estimates.

I. All estimates for works to be executed under this Act shall include 23 per cent. for establishment, and, in addition, the estimated cost of all petty establishments employed for watching or guarding embankments, and for working sluices.

Tools and plant.

II. Where tools and plant are to be provided by Government, a charge of 3 per cent. on the outlay will be made, and this percentage shall be added to the estimates.

Superintending Engineer's opinion to be obtained.

III. The Collector shall, previous to submitting a report to the Commissioner under sections 11, 19 or 43 of the Act, obtain the written opinion of the Superintending Engineer, which shall form part of the record of the proceedings in the case.

Notices for new works.

No notices regarding new works, the estimated cost of which exceeds Rs. 2,500, shall be published under section 8 of the Act until the estimates, specifications and plans have received the approval of the Chief Engineer.

Estimates to be countersigned by Superintending Engineer.

IV. No estimate under section 49 of the Act shall be transmitted to the Collector until it has been countersigned by the Superintending Engineer, who is responsible that the repairs proposed to be executed are necessary, for the manner in which it is proposed to execute them, and that the rates entered in the estimate are fair and reasonable.

* See the *Calcutta Gazette* of 14th January 1884.

Surveys.

V. The Superintending Engineer shall, on the requisition of the Collector, furnish a written opinion on any work it is proposed to execute under the Act, causing all necessary surveys to be made.

Sanction of charges.

VI. Where the Collector, under the last preceding section, requires surveys to be made, he shall either cause the estimated cost of the same to be paid to the Engineer, or procure sanction, under the ordinary rules for the disbursement of public money, to the proposed expenditure. Such deposit or sanction shall provide for the salaries and allowances of the Engineers and Surveyors it is intended to employ.

Condition of lands.

VII. The Superintending Engineer shall, in any enquiry under section 51 of the Act, on receiving a requisition to that effect from the Collector, give his written opinion as to the boundaries of the lands affected by such works or repairs, and the extent to which they have been benefited or affected. This opinion shall form part of the record of proceedings in the case.

Collector should consider objections.

VIII. Notwithstanding that there is no express mention in section 52 of the Act of objections preferred before the Collector to the Engineer's accounts and certificate of expenses, on the ground that certain lands are not benefited by the works or repairs as specified in such certificate, the Collector should entertain and consider such objections. As the disposal of such objections will often depend on professional enquiries, the Collector should consult the Engineer, and, if necessary, the Superintending Engineer, before passing orders, and the substance of the reference to the Engineer, and of his reply, shall form part of the record.

Alteration in the certificate.

If the Collector shall, on such objection, come to the conclusion that any alteration should be made in the certificate which has been signed by the Engineer under section 51, he may at any time, before making an order charging or apportioning the amount under section 58 of the Act, make such alteration as provided in section 52.

Procedure in cases of grave or imminent danger to life and property.

IX. When it is considered that the ordinary procedure under the Act would be attended with grave and imminent danger to life and property, and proceedings under section 25 of the Act are taken by the Collector, or under section 29 by the Engineer, the Collector shall make an immediate report to the Commissioner, and forward a copy thereof to the Superintending Engineer. In such cases the Commissioner shall lose no time in

submitting a copy of this report, with his opinion thereon, through the Board for the orders of Government.

Delegation of powers.

X. All orders passed under section 31 of the Act shall be in writing, and the applicant shall be entitled to receive a copy of the same free of charge on application. The Engineer shall delegate to all Public Works sub-divisional officers the power of receiving applications under section 31 of the Act for temporary road-ways and temporary water-courses, but no person so appointed shall pass an order for the construction of a temporary water-course, unless he has been specially authorized to do so by the Superintending Engineer. Such authority shall specify the embankments in regard to which only this power is to be exercised. In all cases where an application for a temporary water-course is made to a person appointed by the Engineer, such application shall be submitted to the Engineer for transmission to the Collector. The Engineer, in forwarding applications under this section to the Collector, shall state in writing whether in his opinion they can be sanctioned without endangering the safety of the embankment.

Sluices.

XI. All Public Works sub-divisional officers shall be authorized to open or shut sluices under general rules to be issued by the Engineer with the approval of the Collector. A copy of all rules made under this section shall be transmitted to the Superintending Engineer.

Appeal.

XII. Any order to remove an embankment or obstruction, or to repair damage, passed under section 79 of the Act, shall be appealable to the Court to which an appeal ordinarily lies from the decision of the Magistrate who passes the order.

Annual report.

XIII. The Engineer shall submit to the Collector, through the Superintending Engineer, an annual report of all expenditure incurred on embankments in the district, distinguishing between those kept up at the cost of Government and those maintained from funds supplied from other sources. The sums receivable under contract shall be mentioned. In this report a succinct account of the state of the embankments, of the action of floods during the year, and of any proceedings taken under the Embankment Act, shall be given. The Collector shall forward this report through the Commissioner and Board with his own remarks, for the information of Government.

Rules not applicable to Orissa.

2. The above rules do not apply to Orissa, to which certain sections only of the Act extend.

Dates of instalments.

3. Under the powers vested in him by section 61 of the Act, the Lieutenant-Governor has directed that the dates specified below shall be the days on which instalments of the amount charged to, or apportioned on,

estates or tenures respectively under the said Act shall be payable—

I.—In respect of estates—

(1) In districts where the Bengali or Umli era prevails, except the division of Orissa and the district of Chittagong.	28th June. 28th September. 12th January. 28th March.
(2) In districts where the Fusli era prevails	7th June. 28th September. 12th January. 28th March.
(3) In the district of Chittagong ...	25th May. 25th September. 26th December. 25th February.
II.—In respect of tenures	15th April. 15th July. 15th October. 15th January.

III.—When any instalment is not paid on the date on which it is due, interest shall be charged at the rate of 5 per centum per annum from such date until payment thereof.

Certain estates not affected.

4. Estates and tenures in the Sundarbans as defined under the provisions of clause 2, section 13, Regulation III of 1828, and in the province of Orissa, are not affected by the above orders.

Terms of contract not affected.

5. The above orders do not affect the terms of any contract agreement in regard to dates of payment which may have been entered into between the zemindars of any district and Government. Such zemindars if, as in Midnapore and Sarun, they have agreed to pay annually in one single payment, shall be bound by that agreement and by no other.

Section VI.—Escheats.

Government claims.

1. All property, whether real or personal, to which there is no legal claimant, belongs to the State.

Procedure to claim personal property.

2. The mode of procedure, where personal property is left without a claimant, is described in section 7, Regulation V of 1799. In regard to such property, the duty of the Collector is confined to informing the Judge concerning it whenever he becomes aware of its existence. It follows, of course, that he should take such measures as lie in his power to make himself acquainted with the existence of such property.

Government interests to be watched.

3 In cases where personal property under attachment of the Civil Court is claimed by persons alleging themselves to be heirs of the deceased intestate persons, the Collector should be repre-

sented before the Judge by the Government pleader, where the interests of Government require such cases to be watched.

Civil Courts have no jurisdiction where real property is concerned.

4. When real property is left without a claimant, it does not appear that the intervention of the Civil Courts is in any way necessary, or can be, by any law, invoked.

How kutcha tiled or thatched houses are to be treated.

5. It has been ruled that kutcha tiled or thatched houses left by persons dying intestate are to be dealt with as personal or real property according to the existing practice of the district, different judicial officers taking different views on the point and the High Court being unwilling to interfere unless in the regular way of appeal.

Duties of the Board and of Collectors.

6. By section 7, Regulation XIX of 1810, the Board are vested with the general superintendence of all escheats, and are required to inform themselves fully, "through the local agents," of any property of that description, and report to Government whether it should, in their opinion, be sold on the public account, or in what other mode it should be disposed of. The Collector, being an *ex-officio* local agent, should report, for the orders of the Commissioner and the Board, all cases subject to the exceptions mentioned in rule 7, in which he learns the existence of unclaimed real property, and should take immediate possession of such property on the part of Government, taking measures at the same time to invite claimants to the property as publicly as possible. Should the Collector's action be opposed by any person actually in possession, he must desist from occupying the property and report the circumstances with his opinion in regard to the propriety of instituting a suit for the establishment of the right of Government. Notices inviting claimants to the property should remain open for six months.

Occupancy tenures will not be claimed by Government.

7. The Government has, however, decided not to act upon its right of taking possession as escheats of mere occupancy tenures (whether transferable or not) of cultivators dying without heirs, and in such cases Collectors should not put forward any claim on behalf of Government, and no report to the Board need be made.

Procedure in cases of tenures worth less than Rs. 500.

In the case of any tenure of a middleman or cultivator which, though of a permanent character, is worth less than Rs. 500, according to the valuation of such tenures in the district for the time being, the Collectors should report all particulars to the Board as hitherto, but should refrain from taking possession until the orders of Government are received, as, in respect of such tenures, the Government will not, as a matter of course in every case, act on its right to claim the escheat.

Property escheated not to be ordinarily sold for 12 years.

8. With reference to the provisions of the law of limitation (Act XV of 1877), the Board will not ordinarily advise the Government to *sell* any such property until it has been in full possession of it for twelve years, except in the case of lakhiraj and rent-free tenures valued at less than Rs. 500, of which the sale will be sanctioned at the end of six months after the declaration of escheat.

Appropriation to local improvements

9. Small patches of land in the neighbourhood of towns, or such escheats as shops, tanks, and gardens, similarly situate, may, with the special sanction of Government in each case, be appropriated to local improvements.

Illegitimate claimants to be liberally dealt with.

10. On the occurrence of the escheat of estates which may have belonged to Hindus, Mahomedans, or others, to whom the Indian Succession Act does not apply, the Government will deal in a liberal spirit with the claims of persons who, except for the fact of illegitimacy, would have been entitled to succeed, or who for any reason have a moral, though not a legal, claim to consideration: such cases will be reported to the Government of India for final orders.

Illegitimate European claimants.

11. In dealing with the escheated property of illegitimate Europeans who may die intestate in India, it has been customary for the Government of India to be guided by the principles applicable to the disposal of similar escheats in England; under which the property, or a portion thereof, is distributed, as a matter of grace and county, to the next-of-kin of the deceased, after deducting the expenses incurred and a proportion as the Crown's share according to a certain scale.

Reward to informer.

12. In a case under rule 6 above, Government granted a reward of 10 per cent. on the sale proceeds of the property which was declared an escheat for information given by a person that the property was claimable as an escheat.

Section VII.—Rules under the Indian Treasure Trove Act (VI of 1878).

Publication of notification.

1. The notification under section 5 (*a*) shall be published at the Collector's cutcherry, Sub-divisional cutcherry, Moonsif's cutcherry and police station within the jurisdiction of which the treasure was found, and at some conspicuous spot in the village in which it was found.

Collector's report.

2. On receipt of any application under section 4, or on receipt of information from any person other than the finder that treasure has been found, the Collector shall report the fact to the Commissioner, stating—

(1) Name of finder.
(2) Nature of treasure, and number of coins, if any.
(3) Approximate value.
(4) Date of finding.
(5) Whether the treasure, being coin, has been acquired under section 16, or whether it is recommended that Government should acquire the treasure.

A copy of this report shall be sent to the Asiatic Society at Calcutta for information.

Proceedings when finder does not give notice.

3. In the case of information being given by a person other than the finder, the Collector shall issue a notice under section 5 (*b*) of the Act on the person informed against to show cause why he should not be prosecuted for not giving the required notice, and in the event of no cause being shown, the Collector shall take such further action as may seem expedient.

Cost of notices.

4. All notices under section 5 shall be served at the cost of Government.

Report to the Board.

5. On receipt of the Collector's report, the Commissioner will, if he thinks the property ought to be acquired by Government, report the case for the orders of the Board. This rule does not apply to cases where *coins* are the property found.

Acquisition of coins.

6. Collectors shall *ordinarily* acquire, under section 16 of the Act (without its being necessary for them to obtain the sanction of higher authority), the whole of any coins found, whether gold, silver, or copper, that appear to be old and not of British mintage.

Explanation.—These include coins struck at Calcutta, Moorshedabad, Benares, Surat, Arcot, in the name of Shah Alum, dated 19th Juloos.

If only a portion to be acquired.

7. If for any special reasons, such as the largeness of the quantity found, or the coins being known to be of merely metal value, the Collector considers it unnecessary to acquire the whole of the coins found, he shall, in the report mentioned in rule 2 above, state (sixthly) why he considers that the whole of the coins found need not be acquired on behalf of Government.

8. On receipt of the report, the Commissioner, if he thinks that the whole of the coins found should not be acquired, shall report the case for the orders of Government.

Commissioner to report to Government.

9. Coins acquired under section 16 of the Act shall be sent to the Asiatic Society at Calcutta, and the Society shall report to this Government the number and nature of the coins, and their probable numismatic value.

10. Collectors are empowered to purchase, otherwise than when proceeding under the provisions of the Treasure Trove Act, any coins of the age and description stated in rule 6 above, when they are less than Rs. 10 in value, on payment of a sum equal to the value of the materials of the coins, together with one-fifth of such value. Coins so purchased shall be treated in the manner described in the last section.

Collector to purchase old coin not treasure trove,

11. All fines levied under this Act shall be credited to Land Revenue, "Miscellaneous," and any treasure which vests in Government under section 20 or 21 shall, unless it be such as it is thought advisable for Government to retain, be sold by public auction to the highest bidder under the orders of the Commissioner, and the proceeds be credited to the above head.

Proceeds of fines and sales to be credited to Government.

12. All Commissioners and Collectors should append a paragraph to their Land Revenue Annual Reports, stating whether any applications have been presented during the year under report under section 4, or any proceedings taken before the Magistrate under section 20 or 21, or under rule 10 above.

Subject to be noticed in the Land Revenue Annual Report.

SECTION II.—*The place and times at which, and the persons to whom, pensions are to be paid.*

Payment where to be made.

1. As a general rule, pensions are payable at the District Treasury, upon which a permanent payable order has been issued by the Accountant-General.

Payment at sub-divisions.

2. But pensioners residing within any sub-division of a district may obtain payment of their pensions from the sub-divisional treasury in the same way as from the District Treasury.

Transfer of payment.

3. A Commissioner may, on application and on sufficient cause shown, permit transfer of payment from a treasury in his division to any other treasury in British India. This order does not extend to political pensions in cases where the pensioner resides, by order of Government, in a particular place.

Particulars to be submitted.

4. Copy of the order directing the transfer should be forwarded by the Commissioner to the Accountant-General, Bengal, together with a brief narrative of the origin and particulars of the pension; and the District Officer of the district, from which the payment is transferred, should be instructed to return his and the pensioner's portion of the permanent payable order to the Accountant-General. The Accountant-General will then issue a fresh permanent payable order to the officer, who will, in future, pay the pension, or, if that officer belongs to another province, will move the Accountant-General of such province to do so.

To be paid monthly.

5. As a rule, pensions shall be paid monthly.

Arrears of pension.

6. If a pension remains undrawn for more than six months, the disbursing officer must at once make enquiry into the cause of the non-appearance of the pensioner, and return the pay order to the Accountant-General, Bengal. When the enquiry has been completed, the result should be communicated to him. If the pensioner afterwards appears, the Collector or other disbursing officer may reclaim the pay order and renew his payments; but the payment of the arrears that have accumulated cannot be made without the sanction of the Commissioner, and if the amount of arrears exceeds Rs. 1,000, without the previous sanction of the Board obtained through the Commissioner.

Personal appearance at time of payment.

7. (*a*) As a rule, a pensioner must take payment in person, after identification, by comparison with the permanent pay order.

CHAPTER VI.

Pensions.

Rules framed by the Board with the consent of the Local Government, under section 14, Act XXIII (the Pensions' Act), 1871.

SECTION I.—PRELIMINARY.

Application of these rules.

The rules governing service pensions, extraordinary pensions and gratuities for service not entitling to pension, are contained in the Civil Pension Code published under the authority of the Government of India. The following instructions therefore apply, to territorial and political pensions only, disbursed through the Revenue authorities.

SECTION II.—THE PLACE AND TIMES AT WHICH, AND THE PERSONS TO WHOM, PENSIONS ARE TO BE PAID.

Payment where to be made.

1. As a general rule, pensions are payable at the district treasury upon which a permanent payable order has been issued by the Accountant-General.

Payment at sub-divisions.

2. But pensioners residing within any sub-division of a district and not under rule 8 of this Section exempted from attendance in person, may, by presenting themselves monthly before the sub-divisional officer, obtain payment of their pensions by cheque upon the sub-divisional treasure chest, their attendance on each occasion at the district head-quarters being dispensed with. In these cases the responsibility of the district officer will remain undisturbed, and payment will not be made till the sub-divisional officer, having forwarded the pensioner's receipt and his life certificate to the district officer, obtains in return a cheque for the amount of pension due.

Pensioners when to attend at head-quarters.

3. Moreover, once in every six months the permanent orders of every sub-division will be recalled to the head-quarters of the district, and pensioners will be required to present themselves for payment before the district officer.

Trasfer of payment.

4. A Commissioner may, on application and on sufficient cause shown, permit transfer of payment from a treasury in his division to any other treasury in British India. This power does not extend to political pensions in cases where the pensioner resides, by order of Government, in a particular place.

Particulars to be submitted.

5. A copy of the order directing the transfer should be forwarded by the Commissioner to the Accountant-General, Bengal, together with a brief narrative of the origin and particulars of the pension; and the district officer of the district from which the payment is transferred should be instructed to return his portion of the permanent payable order to the Accountant-General. The Accountant-General will then issue a fresh permanent payable order to the officer who will in future pay the pension, or, if that officer belongs to another province, will move the Accountant-General of such province to do so.

To be paid monthly.

6. As a rule, pensions shall be paid monthly.

Arrears of pension.

7. Should a pensioner neglect or omit to apply for payment for six months, the district officer shall obtain the sanction of the Commissioner before paying the arrears or continuing the payment of the pension for the future. Should the neglect or omission to apply for payment extend to one year, the sanction of the Board must be obtained. When an interval of two years has been allowed to elapse, the case must be laid before Government for orders.

Personal attendance of pensioners.
Exceptions.

8. Except in the cases specified below, pensioners must appear in person at the time of taking payment of their pensions:—

(*a*) pensioners of rank who may be exempted by order of Government from appearing personally before the district officer;

(*b*) female pensioners who, according to custom, cannot with propriety appear in public; and

(*c*) pensioners who are disabled from appearing by illness or bodily infirmity.

In cases (*b*) and (*c*) the Commissioner shall have power to grant exemption from personal attendance.

Pensioners of rank.

9. Pensions of pensioners of rank specially exempted by Government shall be paid to an agent holding a power-of-attorney, upon the production of the permanent order and of a separate receipt.

Payment to an agent.

10. Pensions of pensioners exempted under heads (*b*) and (*c*) of rule 8 of this Section may be paid to an agent on their behalf, on production of—

(*a*) a life-certificate signed by an officer of Government, or by some other well-known and trustworthy person;

(*b*) the permanent order;

(*c*) a separate receipt.

(*b*) A pensioner specially exempted by the Local Government from personal appearance, a female pensioner not accustomed to appear in public, or a male pensioner, who is unable to appear in consequence of bodily illness or infirmity, may receive his or her pension upon the production of a life-certificate, signed by a responsible officer of Government, or by some other well-known and trustworthy person.

Exemptions.

(*c*) A pensioner of any description, who produces a life-certificate signed by some person exercising the powers of a Magistrate of any class under the Criminal Procedure Code, or by any Registrar or Sub-Registrar under the Registration Act, or by any pensioned officer who, before retirement, exercised the powers of a Magistrate, is also exempted from personal appearance.

(*d*) In all cases referred to in the clauses (*b*) and (*c*), the disbursing officer must take precautions to prevent imposition, and must, before the first payment in each year, require proof, independent of that furnished by the life-certificate, of the continued existence of the pensioner. For this purpose he should (save in cases of exemption from personal appearance granted by the Local Government) require the personal attendance and due identification of all male pensioners who are not incapacitated by bodily illness or infirmity from so attending, and in all cases where such inability may be alleged, he should require proof thereof in addition to the proof submitted of the pensioner's existence.

Precautions.

8. Pensions of pensioners of rank, especially exempted by Government, shall be paid to an agent holding a power-of-attorney upon the production of the permanent order and of a separate receipt.

Pensioners of rank.

9. Pensions of pensioners exempted under head (*b*) of rule 7 (save in cases mentioned in rule 8) may be paid to an agent on their behalf on the production of the permanent order of a life-certificate as therein prescribed and of a separate receipt.

Payment to an agent.

10. On the death of a pensioner, payment of any arrear actually due may be made to his heirs, provided that they apply within six months from his death ; it cannot be paid thereafter without the sanction of the Board of Revenue. But if the arrears do not exceed Rs. 100, and the case present no peculiar features, the Commissioner is empowered to pass the arrears on his own authority. Even if the pension has not been sanctioned before the death of the pensioner, the payment may be made under the orders of the authority who would have been competent to sanction the pension if the pensioner had not died. 4-7-88.

Arrears of deceased pensioners.

Arrears of deceased pensioners.

11. Commissioners may authorize the payment of arrears due to a deceased pensioner (after such investigation as shall satisfy them of the actual date of the pensioner's death, and that the persons applying for the arrears due are his legal heirs) in cases in which the arrear is due for a period not exceeding one year. When the arrear is due for a period exceeding one year, reference shall be made to the Board.

Section III.—Inquiries into the Identity of Claimants.

Identification.

1. Pensioners who appear in person to receive payment must be identified by comparison with the particulars given in the portion of the permanent payable order kept by the disbursing officer, who should take every precaution against fraudulent personation. Females or respectable male pensioners who may reasonably object to appear at his public office may be identified by him in private or at his own house.

Of female pensioners.

2. In the case of female pensioners not exempted from personal attendance under rule 8 of Section II, a female may be employed to assist in the identification.

Precautions.

3. In the case of pensioners exempted from attendance under rule 8 of Section II, the disbursing officer must take all possible precautions to prevent imposition, and must, before the first payment in each year, require proof, not only of the existence of the pensioner, but also, when the exemption is based on the ground of illness or bodily infirmity, of the pensioner's inability to appear. The opportunities afforded by visits and by the cold weather tours of European officers should be taken advantage of to verify the continued existence of such male pensioners as are exempted from personal attendance.

Signature to be compared.

4. When a pensioner can write, his signature on the receipt should, at the time of payment, be compared with that on the disbursing officer's portion of the permanent payable order.

Procedure in case of doubt.

5. In all cases of exemption of male pensioners from personal attendance to draw their pensions, if the disbursing officer entertains any doubt, which he has no convenient means of removing, he should refer the case to the Commissioner for orders. Payment of the pension, however, should not be suspended pending the result of such reference.

SECTION IV.—DELIVERY OF CERTIFICATES TO PENSIONERS.

Permanent payable order to be made over to the pensioner.

1. On the receipt by the disbursing officer of the permanent payable order, he shall summon the pensioner, and, on his appearing, shall make over to him his portion of the permanent payable order, and explain to him at what times he can draw his pension and how he must proceed for the purpose. No other certificate need be given.

When made over to the agent.

2. When the pensioner is exempted from appearance in person under rule 8, Section II, the permanent order may be made over to any person authorized to act on the pensioner's behalf.

When much worn.

3. When the pensioner's portion of the permanent payable order is much worn, or its back is filled with entries of payment, he should return it to the disbursing officer, who will forward both portions of the order to the Accountant-General and obtain from him a duplicate order bearing the same number and date.

When lost.

4. If the pensioner loses his portion, the disbursing officer's half may be returned to the Accountant-General, who will issue a duplicate order bearing the same number and date as the original.

SECTION V.—RECORDS TO BE KEPT ON THE SUBJECT OF PENSIONS, CORRECTION AND TRANSMISSION OF SUCH RECORDS, AND REGISTERS OF CERTIFICATES DELIVERED TO PENSIONERS.

Registry of applications.

1. In each Collectorate a list of pensions granted shall be kept up in the form given in Appendix A. *Applications* for pensions are to be entered in Register 8 of miscellaneous cases.

Pensions undrawn for two years.

2. All pensions not drawn for two years shall be struck off this register. If renewed by order of Government, a fresh entry will be made in the register.

When not claimed for six months.

3. Should a pension not be claimed for six months, the counterpart of the permanent order shall be returned to the Accountant-General. If, the pensioner afterwards appear, the district officer may, subject to the direction contained in rule 7 Section II, reclaim the permanent order and renew the payment and, subject to the same rule, may make payment of arrears.

Death of pensioner.

Upon the death of a pensioner the district officer should at once report the circumstance to the Accountant-General and return the original permanent order to his office.

Permanent payable orders.

4-6. When pensions are granted, the Accountant-General issues permanent payable orders to the disbursing officer of the station at which the pension is payable, directing him to pay periodically, until further notice, the amount of the pension upon the production of the counterpart of the order and a separate receipt according to the prescribed form. These orders should be entered in the register of permanent orders prescribed in rule 2 of chapter 18 of the Civil Account Code, Vol. I (1886).

Register to be kept at sub-division.

5-6. When, under rules 2 and 3, Section II, payment of any pension is permitted at a sub-division, the permanent order of such pension shall be forwarded to the sub-division, a note to that effect being made in the register of permanent orders at the head-quarters station. At each sub-division a register of permanent orders so received shall be kept up in the same form as the register prescribed for the head-quarters station.

Payment to be recorded.

6-7. Upon presentation of a claim for payment, the district officer should at once record the sum paid upon the permanent order, enter the amount in the cash-book, and submit the separate receipt (Appendix B), with his treasury account, to the Accountant-General as a voucher in support of the charge.

Section V—Disposal of Claims to Right of Succession to, or to Participation in, Pensions or Grants, and Grant of Certificate to the Civil Court in certain cases.

Continuance of hereditary pensions.

1. The Board are competent to sanction the continuance of hereditary pensions when the hereditary title has been already recognized by Government or decreed by a competent court of justice. But it is to be borne in mind that the Government never undertook, absolutely, to pay the pensions included in the Permanent Settlement, and that if a pension has unadvisedly been continued to heirs, the hereditary nature of the gratuity may, on the death of the incumbent, again be questioned.

Not to be ordinarily allowed.

2. As a general principle, pecuniary grants will not be continued after the death of the parties in whose favour they were originally made. Pensioners whose pensions are granted for life only, and are resumable at their decease, are to be in no way encouraged by the local officers to hope that their pensions will be continued to their heirs, and thereby induced to neglect making a proper provision for their families. The Board are to submit to Government for decision any case in which they may be of opinion, on the decease of a life-pensioner, that the pension, or any part thereof, should be continued to the heirs.

General principles.

3. The principles laid down in the memorandum by Mr. F. Millett, printed in Appendix C, are, under the orders of Government, to be followed in recommending, or deciding upon, the continuance or discontinuance to heirs of the various classes of pensions with which the memorandum deals.

Distribution of pensions.

4. As a rule, the distribution of pensions is irrespective of Hindu or Mahomedan law, and dependent on the pleasure of Government only. In cases where the original grant of a pension to two or more persons was joint and undivided, the survivor or survivors will be considered entitled to retain only an exact half, or lesser share, according to circumstances, of the whole sum, without reference to sex.

Grant of certificates.

5. But when the grant was of a specific sum annually, payable in perpetuity and unconditionally, the district officer may, with the sanction of the Commissioner and the Board, grant a certificate to the Civil Court under section 6, Act XXIII of 1871, where the question at issue is the right of one or other of two parties to receive any portion of such grant.

APPENDIX A.

(See Section V, Rule 1.)

Register of Territorial and Political Pensions.

1	2	3		4	5	6		7	8	9
Number.	Name and father's name of pensioner.	Residence.		Age at date of grant of pension.	Description of pensioner's person.	Amount of Pension.		Date of Government sanction.	Brief, but accurate, statement of circumstances of grant, and explanation whether the grant is for life, for more than one life, hereditary, or absolutely perpetual.	Date of decease of pensioner.
		Pergunnah.	Village.			Monthly.	Per annum.			

APPENDIX B.

(See Section V, Rule 7.)

Form of Receipt for Payment.

Bill for pensions chargeable to (*major head*) paid at the treasury between and 18 .

We do hereby acknowledge to have received the amount set against our respective names as pensions due for the periods noted under the orders quoted in our respective permanent payable orders.

1		2	3	4	5	6	7
Payment.		Number of permanent payable order.	Name of pensioner.	Monthly amount.	Period of claim.	Amount paid.	Signature of payee, with stamp, if payment exceed Rs. 20.
Date.	No.						

APPENDIX C.

(See Section VI, Rule 3.)

Memorandum by Mr. F. Millett on Pensions and Charitable or other allowances, dated 12th May 1845.

The Government never undertook absolutely to pay the pensions included in the Permanent Settlement.

Section 74, Regulation VIII, 1793, provided "with respect to any of the existing established zemindari charges, such as pensions, charitable or other allowances, *which it may be thought proper to continue*, they shall be paid by the Collectors, &c."

Regulation XXIV, 1793, prescribed the rules for determining their continuance or discontinuance, the fundamental principle being that all such pensions and allowances were *gratuitous*.

The following are the principal provisions of that Regulation:—

"Pensions received by virtue of sunnuds granted before the Dewanny, or since granted with the sanction of Government, and pensions received from before 1179 (country era), to be continued to the grantees or original holders. But if the grantees or original holders be dead, the pensions not to be continued to their heirs or descendants without the sanction of Government; and—

"No pension after the death of the person then entitled to it to be continued to his descendants without the like sanction, whether the grant was, in either case, according to the terms of it, hereditary or otherwise.

"Whenever Government orders the continuance of a pension, whether to the original holder or his heir, the Collector to give him a certificate, stating the title of the party thereto *during his or her life*.

"The Collector to keep a register of these certificates, noting therein such personal identifications of the parties as might detect any attempt to transfer the certificates to others.

"The pensions and allowances being gratuitous, the determining upon the continuance or discontinuance of them under the rules prescribed is reserved to Government."

It appears to me plain that according to this Regulation every pension confirmed was to be confirmed as a *life-pension* only, and that on the death of any pensioner the case of any new claimant was to be submitted to Government for its determination.

Section 6 of Regulation XXIV, 1803 (Ceded Provinces), provided that pensions granted to fakeers and other religious persons, for the purpose of lighting mausoleums or mosques, or for that of repairing them, as also to enable them to perform their religious ceremonies, usual in the mohurrum, were to be continued; but that pensions of this description were not to be considered as of a personal nature, and that the Collector was to be responsible for their being applied to the purpose for which they were bestowed.

Certificates were, under this Regulation, to be granted for pensions renewed on the death of pensioners, and registers of certificates to be kept as under Regulation XXIV, 1793; and section 16 declared that the continuance or discontinuance of pensions was, after the death of the persons then receiving them, *to depend solely on the pleasure of Government.*

I reconcile sections 6 and 16 in this way. Pensions received by fakeers at the date of the Regulation for certain purposes were to be continued to them; but if they applied them to other purposes, they would be resumed. On the death of the then holders, the pensions were to be continued to their successors or not as Government might determine, each renewal requiring a specific order.

By section 30, Regulation XII, 1805, the provisions of Regulation XXIV, 1793, were made applicable to pensions and allowances granted for religious purposes in Cuttack, with these provisos:—

I—That pensions obtained from the Government of Berar under grants prior to October 1803 should be continued to the then incumbents, and on their death should descend to their heirs and successors, or revert to Government, as should appear to the Governor-General in Council, on a consideration of the tenor of the grant and all the circumstances of the case, to be proper, under section 4 of the said Regulation.

II—Pensions received, under whatever authority, for three or more years before October 1803 to be continued to the then incumbents for life; but on their death to revert to Government, unless any particular reasons should appear to Government to exist for continuing them to their heirs and successors.

In the terms "on a consideration of the tenor of the grant" contained in the proviso I, we find the first indication of Government prescribing a rule to itself respecting the continuance of a pension to heirs and successors of incumbents. Section 4, Regulation XXIV, 1793, to which reference is made, contains no such rule.

By section 7, Regulation XXII, 1806, the Board were instructed, in determining whether, on the death of a pensioner, the pension, or any part of it, should be continued to heirs or successors, "to ascertain particularly the situation and circumstances of the person claiming the continuance of the pension, and not to comply with any applications of that nature unless, on the ground of poverty or other substantial reason, the party claiming it shall have a strong claim on the indulgence of Government."

This relates to pensions to a certain amount (fifty rupees) left to the Board's decision; but I presume the principle was applicable to all.

Section 8 enjoined Collectors to discontinue the payment of all pensions where the persons to whom they had been adjudged had died, until it could be determined whether they were to be continued to heirs.

Section 9 had in view the commutation of money-pensions for grants of waste land or property.

It begins by repeating the declaration that pensions are gratuitous, and that the continuance or discontinuance of them is to depend on the pleasure of Government.

It then enacts that adjudged pensions are not to be commuted for grants of land except with the consent of the pensioner, and adds these further provisos:—

That pensions granted for, and *bonâ fide* appropriated to, the support of institutions, either of the Hindu or Mahomedan religion, shall be continued for the support of such institutions, unless the present incumbents or their successors shall, of their own free will and accord, agree to accept waste lands in lieu of the said pensions; and that no pensions which are declared to be hereditary, either by the terms of the grant or by any existing Regulations, shall be commuted without the consent of the present pensioners or their successors.

The first proviso has been quoted as containing an abstract rule that pensions for the support of the institutions therein described shall be continued in perpetuity; but considering the whole scope of the section, it seems to me rather to mean that so long as the allowances are continued by the pleasure of Government, they shall be continued in the shape of money payments, unless the incumbent for the time being consents to a commutation for land.

So also in respect of pensions which, in consideration of the terms of the grant, the Government may hereafter continue to the heirs of present incumbents. These shall likewise be continued in the shape of money payments, unless, with the consent of the heir to whom it is continued, it shall be commuted for land.

CHAPTER VIA.—MALIKANA PAYMENTS.

Description of Malikana.

1. Malikana is of two kinds—

I.—Malikana or proprietary allowance, granted for estates of which the settlement is not made with the proprietors. This is *fixed* for the term of the settlement (*a*) when tender of settlement is made to the proprietor, and his offer is not accepted, in which case the malikana is calculated on the amount of his offer; and (*b*) when tender of settlement is made to the proprietor but the settlement is refused absolutely without any offer being made, in which case the net collections of the year immediately preceding form the basis of the calculation of the malikana. In both these cases also the amount of malikana is not dependent on collections. Malikana is *fluctuating* (*c*) when settlement is not offered to the proprietor, the malikana being then calculated on the net collections of each year. (*Vide* Section 5 of Regulation VII of 1822.)

II.—Malikana which was allowed to zamindars in virtue of their right as proprietors, in consequence of the settlement of their estates or lands out of their estates with others. The Bihar malikana falls under this class, and is a compensation *permanently* granted to proprietors, (*a*) on account of the settlement of their estates with others on their refusal, (*b*) for lands given out of their estates rent-free to others by royal or other grants which were never subsequently resumed; and (3) for such lands which were subsequently resumed and assessed to revenue by Government and settled with the holders. It is of a pensionary nature, and does not depend on collections.

Malikana of the first class is payable for a term of years only, that is, during the currency of a settlement. In cases (*a*) and (*b*) the amount is fixed, while in case (*c*) it may vary from year to year. Malikana of the second class is permanent.

Register.

2. The payment of malikana due to proprietors during the currency of a settlement, whether the amount is fixed or dependent on net collections, will be made

only in one instalment for the whole year. A record of recipients and of payment of such malikana will be maintained in the following register :—

Name of estate—
Tauzi No.—

Serial No.—
Date of settlement—
Term of settlement—
Revenue at which settled—

Annual amount of malikana, if fixed, or, if not fixed, percentage of net collections allowed—
Order sanctioning—

1	2	3	4	5												6
NAMES OF PROPRIETORS.	Share of each proprietor.	Date and order of mutations.	Malikana payable to each proprietor.	MALIKANA PAID TO EACH PROPRIETOR.												
				189 -189 .			189 -189 .			189 -189 .			189 -189 .			REMARKS.
				Amount.	Date.	Voucher.	Amount.	Date.	Voucher.	Amount.	Date.	Voucher.	Amount.	Date.	Voucher.	

Instructions.—Column 2 has been ruled so as to show annas, pandas, &c. Column 5 contains space for payments for five years. The register will, therefore, have to be re-written at that interval. When a mutation occurs, the name affected by the order will be scored through *with red ink*, and the new name, with the share and the malikana payable, entered below the last name. A fresh entry of the name scored out will also be made if that person still holds some share of the malikana. If the malikana is dependent on net collections, entries will be made for each year in column 4 after the amount has been ascertained and passed by the Collector, and payment will be shown against each entry in the columns for the particular year.

When the malikana ceases to be payable, the fact will be noted across the page, the date being given. If the estate is resettled and malikana again paid to the proprietor, the case will be treated as a new one, the serial number next to the last on the register being given to it.

"No claim to malikana, which is barred by limitation, should be entertained, unless the claimant can show good cause to the contrary. The onus must rest entirely upon him to make good his claim and account for the delay in applying for payment of malikana." 7-7-96.

This register will be in charge of a Deputy Collector, whose duty it will be to see that all entries are correctly made. The amounts payable and the payments must be checked with great care. No payment will be made without a special order of the Collector, or the officer in charge in his absence. The instructions at foot of the register must be carefully observed. They will not appear on every page, but one of the pages on which they are printed will be placed at the beginning of each register.

Permanent payable orders.

3. Permanent or pensionary malikana will be paid on permanent payable orders issued by the Collectors.

Register.

4. A register of recipients of permanent malikana will be kept by each Collector in the following form :—

Register of recipients of permanent malikana.

Serial number.	Name and tauzi number of estate for which or for lands of which the malikana was granted.	Name and residence of the person entitled to the malikana.	Amount payable annually.	Mutations.				Remarks.
				Date of order sanctioning mutation.	Name substituted and serial number of the separate entry in this register.	Amount of malikana transferred.	Malikana, if any, remaining payable to person in column 3, and new serial number under which he is entered in this register.	
1	2	3	4	5	6	7	8	9

All malikana grants relating to the same estate (where there are more than one) should follow one another in the register, that is, the register should be written up estate by estate; and the same course should be followed whenever the register has to be rewritten at any future time. The register provides also for the recording of mutations, whether due to sale, gift, or inheritance. On a mutation occurring, the necessary particulars will be filled in in the mutation columns against the original item affected, and whether the whole or only a portion of such item is transferred, the original entry will be scored through (*i.e.*, columns 1 to 4) by

a line *in red ink*, and entries of the transferred amount and of the balance, if any, of the original amount will be made at the end of the register in continuation of the last serial number in the register. By thus recording changes a continuous and clear record of all items payable in a district will be maintained in the register. When malikana is payable to joint sharers, all their names will be entered in the register under a single number, and mutations of any of the names will not be accompanied by the entry of the new sharer's name under a separate number at the end of the register. The addition of such new and separate numbers is to be made only when the transfer is of a share to be held separately in future.

How to be kept.

5. The register will in the first instance be prepared under the personal supervision of a Deputy Collector, who will initial every item in token of his having satisfied himself that the malikana is payable. Every subsequent entry of a mutation and of a new serial number in continuation of the register will similarly be initialled by a Deputy Collector.

Roll of malikanadar.

6. For each item in this register a roll in the following form will be drawn up under the signature and seal of the Collector, and made over to the recipient, who will present it half-yearly for payment at the District Treasury on or about the 1st April and the 1st October respectively :—

Roll of recipient of permanent malikana.

Serial number in the general register of recipients of permanent malikana.	Name of recipient.	Father's name.	Residence. — Thana and village.	Amount of annual malikana.	Half-yearly instalment.	REMARKS.
1	2	3	4	5	6	7

In columns 5 and 6 the figures to be entered in words as well as figures.

Memo. of actual payments.

Date of payment.	For what period.	Amount paid.			Signature of the Treasury Officer.	REMARKS.
		Rs.	A.	P.		

(To be printed on the back of the roll.)

Duplicate roll.

7. Duplicate copies of the rolls (which will contain two additional columns between 4 and 5 for identification, showing the height of and any marks borne by the recipient) will be prepared for record in the Treasury, and, when applications are made for payment, the Treasury Officer must satisfy himself of the validity of the claims by comparing both copies of the rolls in every case, and will then order payment, noting the fact in both rolls, in the memo. form on their reverse. When no space is left in this form to note the payments, fresh duplicate rolls should be prepared and given to the recipients under the Collector's seal and signature, care being taken to have the old rolls first returned by the recipients for cancellation.

Transfer of malikana.

8. Whenever any transfer of malikana by sale, gift, or inheritance occurs, the roll given to the old recipient must similarly be recalled and cancelled, a new roll being then drawn up and given to the transferee. If the transfer is of a portion only of the malikana, the old recipient must still be required to give up his roll for cancellation. A new roll for payment of the balance of the malikana retained by him will then be supplied to him, and a roll will be also given to the transferee for the share acquired by him. Care must be taken on no account to give a new roll for malikana until the old roll has been surrendered and cancelled.

9. A recipient of malikana specially exempted by the Local Government from personal appearance, a female malikanadar not accustomed to appear in public, or a male malikanadar who is unable to appear in consequence of bodily illness or infirmity, may receive his or her malikana upon his or her causing to be produced before the Treasury Officer a life certificate signed by a responsible officer of Government, or by some other well-known and trustworthy person.

Exemption of malikanadar from personal appearance.

10. A recipient of malikana of any description who causes to be produced before the Treasury Officer a life certificate signed by some person exercising the powers of a Magistrate of any class under the Criminal Procedure Code, or by any Registrar or Sub-Registrar under the Registration Act, or by any pensioned officer who, before retirement, exercised the powers of a Magistrate, or by a Chaplain, or any other gazetted officer of Government, is also exempted from personal appearance, and the malikana due to him can be paid to the presenter (provided the Treasury Officer has no doubt as to the latter's *bonâ fides*) of the bill, which should be accompanied by the life certificate above referred to, without requiring a formal power-of-attorney.

Life certificate.

11. In all cases referred to above, the disbursing officer must take precautions to prevent imposition, and must, at least once a year, require proof, independent of that furnished by the life certificate, of the continued existence of the recipient of malikana.

Precaution.

12. Both the registers now prescribed by rules 2 and 4 will be kept under the supervision of the Sarishtadar for daily reference. They will be in English. 11-2-94.

Supervision of registers.

CHAPTER VII.

Practice and Procedure.

(Judicial.)

SECTION I.—APPEALS.

Powers of Board.

The Board are competent, with or without appeal, to call for, revise, or alter any proceedings of a Commissioner or other subordinate revenue authority not made final by law. Commissioners will receive and transmit to the Board only such petitions of appeal against orders passed by them as belong to the following cases :—

Partition of estates under Act VIII (B.C.) of 1876.

Punishment of ministerial officers.

Commissioners, in forwarding such petitions for the Board's orders, shall also submit a report in English, prepared in accordance with the instructions contained in rule 9.

Commissioners to report on appeals.

2. Commissioners are requested to forward such petitions within a fortnight of their receipt. In any case in which a Commissioner may be unable to prepare the necessary report on the subject of the appeal within that period, he must forward the appeal, retaining a copy, and explaining why he has been unable to report on it.

Papers to be sent up in certain cases.

3. With his report in cases in which public officers are removed or dismissed from the service of Government, the Commissioner should invariably submit the originals, or copies of the written charge, defence, and decision thereon which are required by rules 10 to 12, Section XV, of the Revenue Officers' Manual.

Appeals by Government servants.

4. Every petition of appeal by a Government servant against an order of a superior officer is to be submitted to the appellate authority through the officer against whose order the appeal is made. The Board have directed that such petitions of appeal shall invariably be forwarded to the appellate authority within three days of their presentation. with any observations the officer forwarding them may wish to offer.

These orders do not apply to appeals which are regulated by law.

Appeals to be stamped.

5. Petitions of appeal presented to a Commissioner for the purpose of being forwarded to the Board must be prepaid by postage stamps affixed to the open envelope containing the petition.

"Section 144." 15-11-92.

"4A. When a subordinate revenue or ministerial officer appeals to the Board against the order of a lower authority imposing punishment on him, he is entitled (by rule 14) to have a copy of the order of the authority appealed against, and he may obtain such assistance as he thinks fit in drafting his petition of appeal and stating therein his case as effectively as he can consistently with the facts. The petition of appeal will ordinarily, in accordance with rule 9, be sent to the Commissioner for report, and with this report the Board's record of the appeal case will be complete. The Board have ruled that they will, at their discretion on an application being made, allow the appellant to appear and argue his own appeal, though this permission will not ordinarily be given; but the appellant will not be allowed to be represented before the Board by Counsel (including in that term advocates of all descriptions)." 15-8-90.

"Proceedings are not to be stayed pending appeals. Records are not to be sent up unless they are specially called for by the Board. When there is a reference to a particular paper or document, either in the allegations of the petition of appeal or in the replies to them, it will be sufficient to submit a copy." 15-11 92.

Nature of appeals.

6. In all cases in which the Board have the power of revision, the appeals must be addressed to the Board direct, and must be of the nature of a special appeal in a civil court, *i.e.*, the ground of appeal must be of a disputed point of law or revenue practice. The points raised must be certified in brief on the back of the petition.

No appeal to Board in certain cases.

7. Petitions of appeal against the orders of a Commissioner under section 2 of Act VII (B.C.) of 1868 having occasionally been presented to the Board, they have in each case had to point out that those orders are final by law, and that the Board have no jurisdiction to entertain appeals against them. In a recent case a warning was conveyed to a Pleader in the following terms which are reproduced for general information:—

"This is not the first time that the Board have had to remark on the impropriety of such petitions as these being filed. The Board must now repeat what they have said before, that they look upon the presentation of such appeals as these by professional gentlemen as a serious breach of professional duty. The Vakeel or Pleader who presents such an appeal must either be ignorant of a plain provision of the law, or he must hold out to his clients an expectation which he knows to be unfounded, or he must hope to betray the Board into exercising an illegal jurisdiction. If such conduct is repeated after this warning has been given, the Board would be fully justified in bringing the matter to the notice of the High Court under the Legal Practitioners' Act of 1879."

Limit of time of appeal to Board.

8. Appeals must be made to the Board within the time allowed by law, or, where there is no such provision, within one month of the date of the Commissioner's order appealed against, deducting the time occupied in obtaining copy of the order. To enable the Board and other appellate authorities to calculate this deduction, the direction in Section II, rule 16, must be carefully observed. The Board have a discretion to admit an appeal after time.

Nature of report required from Commissioners.

9. Whenever a report is called for from a Commissioner upon an appeal against his orders, he is expected to draw it up himself, and not to require the Collector to do so. In submitting such reports, Commissioners are always to preface their remarks by a short and clear narrative of the facts, to enable the Board to understand the allegations and answers which follow. The report itself is to be made in double column, the allegations of the appellant being stated, in order, in the left hand column, and the Commissioner's remarks upon, or reply to, each allegation being entered in the right hand column, opposite to the allegation to which they refer. When records are submitted to the Board, the important papers should be marked, and a list thereof appended to the report.

10. The orders of a Commissioner are not ordinarily reversed or altered except upon the concurrent opinion of both the Members of the Board.

Limit of time of appeal to Commissioner.

11. In cases in which the period within which Commissioners are authorized to receive appeals from the orders of their subordinates is not regulated by law, such appeals should ordinarily be rejected if not made within one month from the date of the order appealed against. Commissioners have, however, a discretion to depart from this rule.

Notice to respondent.

12. The Board will not interfere with the orders of the local authorities till notice has been served on the respondents who are entitled to be heard in appeal. Such notice will be served, at the expense of the appellant, by the Collector of the district, on his receiving the necessary instructions, which will be communicated through the Commissioner.

Limit of time of appeal to Collector.

13. The period of 15 days may be adopted as the period within which appeals may be preferred to a Collector against the order of a Deputy Collector in cases in which the period for presenting appeals is not regulated by law. But no appeal should be rejected because preferred after the lapse of 15 days, if preferred within a reasonable period, and if the Collector sees sufficient grounds for his interference.

Copy of order to be filed.

14. With every appeal, whether to the Collector, Commissioner, or the Board, an authenticated copy of the order appealed against must be filed.

Notice to warn appellants.

15. A notice is to be suspended in the court-room of every Commissioner, to the effect that when appellants before the Board are not present, or represented, their appeal will, unless strong grounds for interference are shown in the petition, be struck off in default.

Publication of Board's order.

16. On an order striking off an appeal being communicated to the Commissioner, that officer will cause a notice to be hung up in his office for one week, to the effect that the appeal has been struck off in default.

Rules to be in conspicuous places.

17. A copy of the above rules, both in English and the vernacular, should be kept suspended in a conspicuous place in the office of verey Collector and Commissioner.

SECTION II.—EXAMINATION OF WITNESSES, ADJOURNMENT, JUDGMENTS, &c.

Vivâ voce and public.

1. Every witness is to be examined *vivâ voce* in open court in the presence of the presiding officer.

Officer to attend.

2. The presiding officer must not be engaged in any other business whilst the examination of witness is going on, or whilst any documentary evidence is being read.

Interruption of examination.

3. If, whilst the examination of a witness is going on, the presiding officer is compelled to attend to any other business, the examination of the witness must be stayed as long as such other business is being attended to.

Interruption to be avoided.

4. The examination of a witness must not be interrupted for the purpose of enabling the presiding officer to attend to other business, unless such business be of an urgent nature.

Memorandum of evidence.

5. If the evidence be not taken down by the presiding officer, he must make a memorandum, in his own handwriting, of the substance of what each witness deposes. Such memorandum must be written legibly in the vernacular language of the presiding officer, or in English, at the option of the presiding officer, if he is sufficiently acquainted with that language; and it must be signed by the presiding officer and dated, and is to form part of the record, and to be always sent up with the record to the appellate court in the event of an appeal.

Memorandum indispensable

6. Pressure of business is not admitted as an excuse for not making this memorandum; physical inability (the nature of which must be recorded) is alone admitted as an excuse.

Irregularity to be reported.

7. It is the duty of every appellate revenue court to examine the memorandum of the evidence made by the presiding officer of the court of first instance, and to report to the Commissioner of the division in every case in which, upon the hearing of an appeal or otherwise, it appears that the above rules have not been strictly and properly attended to.

Consecutive examination of witnesses.

8. After the examination of witnesses has commenced, the trial is to be proceeded with until all the witnesses on both sides have been examined (those of the party upon whom the *onus* of proof lies being examined first, and then those of the opposite party), and an adjournment of the hearing must not be allowed except for sufficient cause, which must be recorded.

Except upon adjournment.

9. Cases may arise in which, from the absence of an important witness, which could not be avoided by the party who requires his evidence, it may be necessary to adjourn the hearing. In such cases the evidence of the witnesses in attendance must be taken, and witnesses must not be detained, or required to attend again, unless for some special reason to be recorded.

Adjournments to be brief.

10. Whenever an adjournment takes place, it is to be for as short a time as possible, regard being had to the circumstances under which the adjournment is granted.

Date and cause of adjournment to be stated.

11. No adjournment must be granted in any case except *vivâ voce* in open court. The day to which the case is adjourned and the reason for the adjournment must in all cases be stated publicly by the presiding officer in open court.

Adjournment list.

12. A list of all cases adjourned, and the day to which each case is adjourned, is to be affixed in some conspicuous part of the court-house.

Postponement of judgment.

13. If, after all the witnesses have been examined, the exhibits perused, and the parties heard, by themselves or their pleader, the presiding officer is not prepared to deliver judgment, he may postpone the delivery thereof until a future day, of which due notice must be given, as required, in the case of civil suits, by section 198, Act XIV of 1882. The witnesses must not be detained.

Delivery of judgment.

14. The whole of the judgment, as written, must be pronounced *vivâ voce* in open court, either in the language in which it is written or in the language used in the court.

Preparation of decree.

15. The presiding officer of the court in which the judgment is delivered is held responsible if the decree be not drawn up, where a decree is passed, within a reasonable time after the delivery of the judgment, and if certified copies of both decree and judgment are not furnished within a reasonable time after application for the same and the production of the necessary stamps.

Date of signature.

16. The presiding officer is to make a memorandum on the decree, or order in his own handwriting, of the date on which he actually signs it, and, on the certified copies, of the day on which they are furnished.

Punctuality.

17. The presiding officer of every court must sit punctually at the hour appointed.

Rules to be hung up,

18. A copy of these rules, together with a translation thereof in the vernacular of the district, is to be hung up in some conspicuous part of every revenue court at all times during the sitting of the court.

and obeyed.

19. No excuse is admitted for any wilful or negligent disobedience of the above rules. District officers are to report to the Commissioner of the division every case in which a violation of the same shall come to their knowledge.

SECTION III.—EXHIBITS.

Date of presentation.

1. The date on which any exhibit is filed in court should be noted upon it and authenticated by the initials of the Collector or of a Deputy or Assistant Collector. Should the exhibit consist of one or more pages, forming a portion only of a book, or bundle of papers tied or bound together, such page or pages need alone be attested.

Procedure as to return of documents

2. Revenue officers are to be guided by section 144, Act XIV of 1882, in regard to the return of original documents filed as evidence in suits or applications in their courts; that is to say, such documents may be returned without retaining copies when the time for preferring an appeal from the decision passed in the suit has elapsed; or, if an appeal has been preferred from such decision, then after the appeal has been finally disposed of. If the documents are returned earlier, copies must be kept—on stamped paper of eight annas if the original itself required no stamp duty, or if the duty with which it was chargeable did not exceed one rupee, under Article 22 of Schedule I, Act I of 1879; or on a stamp paper of one rupee in any other case under the said article of the said schedule.

Mukhtarnama or vakalutnama.

3. A Mukhtarnama or vakalutnama filed for the conduct of any case before a revenue court and duly stamped under article 10, schedule II of the Court-fees Act, VII of 1870, may be held to convey authority for the taking back of any document which has been filed in the proceedings of the case or for the receipt of money by the person or agent holding the mukhtarnama or vakalutnama, provided that in such mukhtarnama or vakalutnama express authority to this effect be given to such person, and that such money has become receivable by the client in the ordinary course of the case.

Spurious exhibits.

4 A revenue officer should impound any paper filed in his court that he considers spurious or forged.

SECTION IV.—REVENUE AGENTS.

(Rules made by the Board under section 17, Act XVIII of 1879).

Examiners' certificate.

1. Any person who has obtained from the Judge a certificate from the examiners that he is qualified to present himself for examination as a Mukhtar may present himself for examination for the office of Revenue Agent.

Age, education and character.

2. Any person without such certificate may be admitted to examination for the office of Revenue Agent if he can satisfy the Collector of the district that he possesses the following qualifications, viz.—

1*st.*—That he is a person of good moral character.

2*nd.*—That he has passed the entrance examination of the University of Calcutta, Madras, or Bombay, or possesses a certificate of having passed the vernacular or minor scholarship examination, or some other public examination certified by the Director of Public Instruction, or by an Inspector of Schools, to be equivalent thereto.

3*rd.*—That he is not under the age of twenty, nor above the age of thirty-five years, unless he has been previously practising as a Mukhtar, in which case no enquiry as to age is necessary.

Notice to Collector.

3. Every candidate for examination for the office of Revenue Agent must, at least six weeks before the day fixed for the examination, give notice to the Collector of the district in which he resides of his intention to present himself at the ensuing examination, by a petition containing the following particulars :—

(1) Name of applicant for leave to appear at the Revenue Agent's examination; (2) father's name; (3) place of residence; (4) age; (5) grounds upon which application is made; (6) class of office in which he intends to practice; (7) where educated and extent of education; (8) references as to moral character."

Certificate to appear.

4. The Collector, if satisfied that the candidate is qualified for examination, will furnish the candidate with a certificate that he is qualified to present himself for examination.

Fee.

5. Before the date of examination every candidate must pay a fee of Rs. 5 to the Collector of the district, whose receipt for the same is to be endorsed on the certificate described in rule 4.

Calcutta.

6. Candidates residing in Calcutta must give the notice prescribed in rule 3, and pay the fees prescribed in rule 5 to the Collector of the 24-Pergunnahs.

"Any person who has been declared by the Examiners for the Mukhtarship examination to be qualified for admission to that examination, such declaration being under the rules sent to the Judge, may present himself for examination for the office of Revenue Agent." 1-5-91.

Examination.

*7. The examination is held before such persons as the Government of Bengal may appoint to be examiners under section 37, Act XVIII of 1879, and according to such Regulations as may from time to time be made by the said Government for conducting such examination.

Subjects, &c.

8. The following arrangements* are at present in force :—

(*a*) The examination is in the following subjects :—

I.—The Permanent Settlement, the Government lien on land, and the mode in which estates or tenures can be brought to sale for arrears of revenue and other demands recoverable as arrears of revenue.

II.—The law of under-tenures, and the mode in which the same can be brought to sale for arrears of revenue and rent.

III.—The law for the division of estates.

IV.—The rent-law.

V.—The law relating to survey and settlement.

VI.—The law of evidence.

VII.—The stamp laws.

VIII.—General, in which are included more particularly the Cess Act, the laws relating to Land Acquisition, Income-tax and Excise, and the Rules of the Board.

Examination Committee.

(*b*) The examination of applicants for admission as Revenue Agents shall be held by a Committee composed of the Subordinate Judge, and where there is no such officer, the Sudder Moonsif, *ex officio*, and a selected Deputy Collector at the head-quarters of each district. The Deputy Collector should be selected from time to time by the Commissioner of the Division as occasion may require. The Collector, or a Covenanted Deputy Collector, should also be an examiner, and one of these officers should alternately preside at each examination, in order to avoid the possibility of the examiners being divided.

(*c*) The examination shall be held once in each year, on the second Monday in August, or on such other date as the Government may direct, and shall be by questions in writing and *vivâ voce*.

* This rule was approved by the Local Government in orders No. 437T—R, dated 18th September 1882.

(*d*) The examination shall be conducted in English or in the vernacular of the district, at the option of the candidate.

(*e*) Previously to each examination the Board shall prepare written questions on the subjects mentioned in rule 8 ~~of these rules.~~

(*f*) There shall be ten written questions. The number of marks to which each candidate shall be entitled for a full answer to each question shall be separately specified by the Board at the time of preparing the questions. The *vivâ voce* questions shall be prepared by the local Committee: at least four questions shall be asked of each candidate.

(*g*) The aggregate number of marks for full answers to the whole of the ten written questions shall be one hundred and sixty, and the full number of marks for the *vivâ voce* questions shall be forty.

(*h*) To be entitled to pass, a candidate must obtain one hundred marks at least in the written paper, and twenty-five in the *vivâ voce* examination.

(*i*) The number of marks, whether full or less than full, to which each candidate shall be entitled for his answers, as well to the written questions as upon *vivâ voce* examination, shall be determined by the Committee in each district, who shall thereupon declare as to each candidate whether he has or has not passed the examination, and report the result to the Secretary to the Board, who shall transmit the same to Government, for the publication of the names of the successful candidates in the *Calcutta Gazette*.

Enrolment and certificate.

9. Any person who passes the examination and who desires to be admitted as a Revenue Agent is entitled, on presentation of the certificate of the examiners, to apply to the Collector of the district for a certificate. The application and examination certificate, and a certificate stamp of the proper value, are to be forwarded by the Collector to the Board, with such remarks as he may think fit to make thereon, accompanied by a statement in the following form which is the form of the Register kept by the Board:—

Consecutive number.	Date of application.	Name of applicant.	His age.	His father's name.	District.	Class of court in which he intends to practise.	Date of former certificate, if any.	REMARKS.

Clause (*a*). 3-2-93.

(*i*) The District Officer on receiving the questions will keep them under lock and key, preferably in a safe, if available, till the day of examination.

(*j*) On the day of examination the District Officer, if he is on the Examination Committee under clause (*b*), will himself take the

(*l*) The number of marks to which each candidate is entitled will be determined by the Committee, and recorded against each candidate's name by a member of the Committee in his own hand, the paper thus showing the marks being signed by all the members. Any correction of the figures must be initialled by a member. The Committee will then inform each candidate whether he has or has not passed the examination, and will forward the paper containing the marks under a sealed cover to the Collector for transmission to the Secretary to the Board. When the results from all districts have been received, the Board will submit a list of the successful candidates to Government for publication in the *Calcutta Gazette*. 3-2-93.

On inspection of these papers the Board will grant or refuse the certificate applied for.

The certificate shall be in the following form:—

"Certificate No.

Pursuant to the "Legal Practitioners Act, 1879," I hereby certify that of having been admitted as a Revenue Agent*
the first day of January 1880, is entitled to practise as a Revenue Agent before a of revenue in the Lower Provinces, and before any officer subordinate to a of revenue in the said provinces, up to the end of the year 18 , now current.
Given under my hand this day of 18

Secretary to the Board of Revenue, L.P.

Register.

10. The Collector should keep up in his office a Register of persons admitted and enrolled as Revenue Agents.

Delay in enrolment.

11. If any person, having passed the examination entitling him to be admitted and enrolled as a Revenue Agent, shall fail to apply for such admission and enrolment for a period of one year from the time of passing the examination, he shall not be admitted and enrolled unless by special order of the Board.

Government appointment, &c., before enrolment.

12. Any person who holds any appointment under Government or carries on any trade or other business at the time of his application for admission as a Revenue Agent, must state the fact in his application for admission. The Board may refuse to admit such person, or may pass such orders on his application as they think proper.

Government appointment, &c., after enrolment.

13. Any person who, after having been admitted as a Revenue Agent, accepts any appointment under Government, or enters into any trade or other business, must give notice thereof to the Collector of the district for transmission to the Board, who may thereupon pass such orders as the said Board may think fit.

* To be filled up with the word "before" or "after" with reference to the proviso in section 10 of the Legal Practitioners Act, 1879.

Renewal of certificates.

14. Commissioners, Collectors and Deputy Commissioners of districts are authorized to renew certificates to Revenue Agents entitled to practise in their respective offices, and all such certificates whether taken out for the first time or renewed shall be in force from the date on which they are taken out till the 31st December next ensuing.

Stamp on application.

15. An application from a Revenue Agent for renewal of his certificate must bear an eight-anna stamp under the second clause of article 1(*b*), Schedule II of the Court-fees Act, VII of 1870, and one rupee when the application is made to the Commissioner, or to the Board, *vide* article 1(*c*) of the said Schedule.

Renewals to be annually reported to Board.

16. The statement of the renewals of the certificates of Revenue Agents required by section 18 of the Act should be submitted to the Board in the form appended to this rule in the first week of February each year, together with a list of those agents who have not renewed their certificates up to the date of report and who are not therefore entitled to practise. A list containing the names of all such persons is to be affixed at the Collector's office, with an intimation that they are liable to penalties if found practising without having renewed their certificates. If any Revenue Agent, whose name appears in such list, shall subsequently take out a certificate during the year, his name shall be reported to the Board. But no certificate, which has been left unrenewed for more than three years, shall be renewed without the permission of the Board.

It is not usual to grant a renewal of a certificate after several years have elapsed unless very strong reasons for doing so are adduced. Unless the applicant can show satisfactorily that he has kept up his acquaintance with the revenue laws and procedure, he must be required to pass the prescribed examination.

1	2	3	4	5	6
Number in the Collector's register.	Number in the Board's register.	Name of Revenue Agent.	Date of expiry of the last certificate.	Date of renewal.	REMARKS.

Transfers.

17. All transfers of Revenue Agents from one district to another should be immediately notified to the Board, after making the necessary enquiries, by the Collector of the district to which they transfer their practice.

Discretion under section 20.

18. The Government of Bengal have authorized Commissioners and Collectors to grant the general or special sanction necessary under the proviso of section 20, Act XVIII of 1879, before any person, not an enrolled Revenue Agent, may commence and prosecute any business on behalf of another in a revenue office Great discretion must be used in granting such sanction, which should be accorded only under special and exceptional circumstances.

SECTION V.—FEES OF ADVOCATES, PLEADERS, VAKILS, ATTORNEYS, MUKHTARS OR REVENUE AGENTS PRACTISING IN REVENUE COURTS AND OFFICES.

IN exercise of the authority vested in them by section 27, Act XVIII of 1879, the Board fix and regulate the fees payable upon proceedings in the revenue offices (*in which costs are made payable by law*) by any party in respect of the fees of his adversary's Advocate, Pleader, Vakil, Attorney, Mukhtar, or Revenue Agent as follows :—

Fee of Advocate, Pleader, Vakil or Attorney.

1. The amount in respect of the fee of an adversary's Advocate, Pleader, Vakil or Attorney shall be allowed according to the following scale, viz :—

In proceedings before the Board—not exceeding Rs. 100.

In the office of a Commissioner of Revenue—not exceeding Rs. 80.

In the office of a District Officer—Rupees 4 to 16.

In the office of a Deputy Collector—Rupee 1 to Rs. 10.

When the defence is joint or common.

2. If several persons who have a joint or common interest succeed upon a joint contention, or upon contentions substantially the same, not more than one fee shall be allowed, unless the presiding officer shall otherwise order, for reasons which shall be recorded. If only one fee be allowed, the presiding officer shall direct to which of the persons so succeeding it shall be paid, or shall apportion it among them in such manner as he shall think fit.

When several persons make separate defences.

3. If several persons who have separate interests, set up separate and distinct contentions, and succeed thereon, a fee for one Advocate, Pleader, Vakil or Attorney for each of the persons who appear by a separate Advocate, Pleader, Vakil or Attorney may be allowed in respect of his separate interest.

Undefended cases.

4. In any proceeding, application or claim in any office, which is unopposed, the amount to be paid as the fee of the adversary's Advocate, Pleader, Vakil or Attorney shall ordinarily be calculated at one-half the sum at which it would have been charged had the case been defended.

Revivals or re-hearings.

5. In proceedings for, or consequent upon, the revival or re-hearing of a case, the fee of an Advocate, Pleader, Vakil or Attorney, if allowed to the successful party, shall be fixed by the presiding officer of the office at an amount which shall not exceed one-half of the amount that would have been allowed by these rules in case of an original decree. The fee allowed in respect of the revival or re-hearing will be irrespective of any fee which may be included in any costs, in respect of the original proceeding, which may be adjudged to the successful party by the order in review.

Appeals.

6. The amount to be allowed on account of the fees of an adversary's Advocate, Pleader, Vakil or Attorney in an appeal shall be calculated on the same scale as in original proceedings, and the principles of the above clauses as to original proceedings shall be applied, as, nearly as may be, to appeals.

Discretionary power.

7. If, in any instance, the payment of fees according to the preceding rules shall not appear to the presiding officer of any revenue office to be just and equitable, he may exercise his discretion in charging the fee of the adversary's Advocate, Pleader, Vakil or Attorney in such manner as may appear just and equitable; but whenever an allowance is made for the fee of an Advocate, Pleader, Vakil or Attorney, the amount shall be calculated according to the scale appended to rule I.

Fees of Mukhtar or Revenue Agent.

8. The fees payable in respect of the employment of a Mukhtar or Revenue Agent shall be calculated by deducting one-fourth from the fees which would have been payable under these rules in respect of an Advocate, Pleader, Vakil, or Attorney, provided that no fees shall be made payable under these rules in respect of the employment of any Mukhtar or a Revenue Agent in any proceeding in which fees are made payable in respect of the employment of an Advocate, Pleader, Vakil or Attorney.

Calculation of reduced fees.

9. In any proceeding in which the presiding officer may consider that an Advocate, Pleader, Vakil or Attorney has been unnecessarily employed, and that the employment of a Mukhtar or Revenue Agent would have been sufficient, the presiding officer may order that the fees payable under this rule in respect of the Advocate, Pleader, Vakil or Attorney shall be calculated as if the person employed had been a Mukhtar or Revenue Agent.

"in force at the time being." 2-9-89.

SECTION VI.—REGISTRATION OF ASSURANCES.

Registration of instruments.

Of the instruments described in section 18, Act III of 1877, to which Government, or the Court of Wards, may be a party those described in clauses (*a*) and (*b*) should always be registered with the exception of the documents mentioned in clause (*a*), section 90. If a district officer consider it desirable, for any special reasons, to register any of the other instruments described in the section, he is at liberty to do so; but ordinarily the Board do not consider that it is necessary.

SECTION VII.—RULES FOR THE SERVICE OF PROCESSES OF THE REVENUE COURTS.

N B—These rules should be translated into the vernacular. One copy in English and one copy in the vernacular should be kept suspended in some conspicuous place in the offices of the Collector, Deputy Collector, and Nazir respectively, where they can be read by the general public.

A.—Fees.

Scale of fees, including railway fare, boat-hire, demurrage, &c.

1. Fees for executive revenue processes shall be levied according to the scale noted below Processes which may still be issued by the Collectors of these districts in their *judicial capacity* should be charged for according to the High Court's rules under clause 1, section 20 of the Court-fees Act, VII of 1870,* the peons employed for the service of such judicial processes being, however, those on the Collector's permanent (executive) establishment, or "occasional peons," as may be found expedient.

* *Vide* High Court's circulars No 13, dated 6th March 1878, and No. 2 of 6th January 1880.

(*a*)—For each executive revenue process, whether directed to one or more persons, where such persons reside in the same village,—12 annas.

(*b*)—Where process issues against persons in different villages, a separate fee must be charged for service in each village.

(*c*)—In addition to the above fee, the actual charge which must be incurred, if it is necessary to travel by railway or boat or cross ferries, is to be levied from, and paid by, the person at whose instance the process is issued before issue of the process. If a peon carries more than one process, the sum leviable for railway fare, boat-hire, &c, is to be charged in equal shares upon all the processes carried In districts in which boat-hire forms a large part of the cost of executing processes, certificates for sums below Rs 5 should not be made between the 1st June and the 1st December, unless the demand would otherwise be barred by limitation. This prohibition does not apply to districts in which boats are required all the year round.

(*d*)—The postal charges, on all processes, notices, and such other documents as are issued from any judicial or revenue courts, and are required to be transmitted by post, are to be paid by service postage stamps, without any additional charge being levied from the parties at whose instance the processes are issued.

(*e*)—If a peon is detained at the place of service for more than 24 hours at the request of the person at whose instance the process was issued, or of his agent, such person or agent must pay then and there demurrage at five annas a day Unless this demurrage is paid the peon must decline to wait. No demurrage is to be charged if the delay was not due to the person requiring the process or to his agent.

(*f*)—In the case of processes issued in the Midnapore district under the Embankment Act. II (B.C.) of 1882, the Bengal Survey Act, V (B C.) of 1875, and Act I (B.C.) of 1879, the following scale of fees shall be charged :—

(1) For the first ten of any batch of notices,—twelve annas per notice.

(2) From eleven to fifty,—an additional eight annas per notice.

(3) From fifty-one to one hundred,—four annas per notice.

(4) Above one hundred,—two annas each.

B.—Number of Peons.

Salaried and temporary peons.

2. Only as many salaried peons should be entertained as can be kept fully and regularly employed, and no more. The average number of processes which each peon should serve annually is 300, a deduction of one-third being allowed in the case of districts in which a large proportion of processes have to be conveyed by water (*vide* revised rule under section 22 of Act VII of 1870, published by the High Court in the *Calcutta Gazette* of 2nd April 1879). The number of permanent peons to be employed in each district has been calculated accordingly. But each Collector should check the numbers by the actual work performed, and the sanctioned staff should on no account be exceeded without report to the Board. Any temporary influx of work presenting itself during the absence of all the permanent peons should be entrusted to occasional or temporary peons.

C.—Pay of Peons.

Rates of pay of permanent peons.

3. One-third of the peons on the permanent staff should ordinarily receive Rs. 7 a month each, the rest Rs. 6 a month each. Any deviation from this rule will require the previous sanc-

2.v The average number of original process which a permanent process server is to serve annually in each district is shown in the statement in Appendix of this Chapter." 1-5-94.

tion of the Board. The peons to receive the higher salary should be selected from among the rest on account of their superior intelligence, industry, and good behaviour generally.

and of temporary peons.

4. Occasional or temporary peons should be paid at the rate of four annas each per diem for every day that they are actually employed. No occasional peon is, however, to be employed on any account if a salaried peon is available. With this proviso the peons are to be employed in regular turn, *i.e.* upon a process offering the peon who has been longest in waiting is to be employed on its service, unless for some special reason, to be recorded on each occasion by the officer at the head of the office, it be considered expedient to employ a particular peon out of his turn.

Supervision of peons by Nazir,

5. Every effort is to be made to serve as many processes as possible by each peon so as in every way possible to economize the labour of the peons. The Nazir is to be held personally responsible that this is done; and any neglect of that officer in this respect is to be severely punished.

and of Nazir, by Collector.

The Collector should exercise a careful supervision over the Nazir's employment of the process-serving establishment.

Filling up vacancies.

6. Upon a vacancy occurring in the ranks of the permanent staff of peons, it should be filled in by transfer of the most meritorious of the occasional peons, due regard being had to seniority.

D.—Duties of Peons.

Peons how to be employed.

7. The peons entertained under these rules are not to be employed upon any duty but the service of processes; but salaried peons waiting their turn may be used for any miscellaneous work about the court.

Appointment and qualification of peons.

8. The appointment of every peon, whether salaried or occasional, must be entered in Register 30. Each peon must wear a badge bearing the number of his name in that register, and none but men who are able to read and write should be employed.

To keep diaries.

9. Every peon, when actually employed on process duty, must keep a short diary of his proceedings. In it he should daily note what places he visits, and the name of the village at which he rests for the night.

To note how service has been effected.

10. He must also, immediately after completion of any duty connected with a process, note clearly with his own hand on the back of the original summons, &c., how it has been served.

The date, hour, exact place of service, name of the person pointing out the witness, defendant, house, &c., should be invariably noted. When a proclamation or notice of sale, &c., is entrusted to a peon, all such particulars should be at once noted by him on a separate piece of paper, which, on his return to head-quarters, should be made over by him to the Nazir.

Rules regarding service of processes to be used.

11. Every peon should always have by him an extract copy, in the vernacular, of the rules on the service of processes, &c. A copy should also be kept, suspended on a board, in a conspicuous place in the Nazir's office. Commissioners should see that these rules are carefully attended to, and Collectors should hold their Nazirs responsible that they are strictly obeyed.

Peons not to wait for attendance of parties.

12. No peon is to wait anywhere for the attendance of the party or his agent; but if, upon reaching the place where the process is to be served or executed, he finds the party, or his agent, not present, he is, after obtaining, if possible, a certificate to that effect, from any two respectable inhabitants of the place, immediately to return.

E.—Supervising Establishments.

Grading of districts.

13. The districts have been divided into three grades according to the relative importance of the districts and the Nazir's duties. The pay of the Nazir is, according to the grade of the district, from Rs. 80 to Rs. 100, Rs. 50 to Rs. 70, Rs. 30 to Rs. 50.

Naib Nazirs and Bukshis.

14. Naib Nazirs and Bukshis are not now generally needed. They are allowed specially only in certain districts.

F.—Mode of bringing the Fees and Charges to account.

Fees to be paid in stamps.

15. Fees for revenue executive processes ~~should be prepaid in stamps wherever possible~~, the applications for processes in such cases being stamped. Where post-payment is ~~unavoidable~~, and the fees are paid in stamps, the Nazir's kaifyat, or report, will be stamped; if paid in cash, the Nazir, having received the amount, will buy the stamps and affix them to his report. The stamps in all cases must be punched in the presence of, or by, some responsible officer.

Cheque receipt book.

16. A cheque receipt-book should be kept in every Collectorate, from which a receipt duly filled in and signed by the Nazir, or other officer receiving the process fees, must on his request be given to every person paying the fees.

A similar receipt-book should be kept by the Nazir for sums deposited with him as travelling allowance of witnesses.

15A. In the case of processes for Government dues, as specified in Appendix A, Part I, to this chapter, prepayment of the fees should not be required, as such prepayment causes loss to the Government when recovery is not made from the judgment-debtors, but the fees when recovered should be expended in the purchase of stamps to be attached to the record as provided for in the preceding rule.

Fees when to be prepaid and when not.

Processes for the recovery of sums due to private individuals, such as zamindars or proprietors of wards', attached, or encumbered estates, or to public bodies, such as District and Local Boards, or Municipalities (*vide* Appendix A, Part II) should have the fees prepaid in stamps, to be affixed to the application for process as provided in the preceding rule. In such cases all recoveries from the judgment-debtors will be credited in cash to the department on whose behalf the certificates were issued.

As the Appendix may not be complete, the general principle must be observed for any case not provided for in it, viz., that for Government dues prepayment of process fees is not necessary, but that it is compulsory in all other cases, when Government only acts for individuals or public bodies.

15B. As a check against any omission on the part of the Nazir to attach stamps to the records in cases in which prepayment of the process fees is not made, and the fees are subsequently recovered from the judgment-debtors, no record is to be accepted in the record-room without the process fee stamp, unless it bears a certificate *under the signature of the Deputy Collector or other gazetted officer supervising the nizarat* that the process fee could not be recovered from the judgment-debtor. The officer signing the certificate must in every case satisfy himself that the process fee has not been and could not be recovered. 6-6-92.

'paid in court-fee stamps or in cash.'' 8-1-90.

17. A notice should be framed and suspended in the Nazir's office, stating that the Nazir has strict orders to give receipts for process fees to all applicants for such receipts, and that hereafter any one paying in money on account of process fees without a receipt will do so at his own risk.

Expenses connected with processes.

18. The following are the expenses which have to be borne in connection with the service and execution of processes :—

(*a*)—Peons and other officers employed in the service and execution of process,—their pay and pensionary allowances.

(*b*)—The Nazir or other supervising officers, and the establishment employed in arranging, registering, and executing process, and in controlling the establishment of peons,—their pay and pensionary allowances. If the Nazir or other officers are partly employed in other work, then only that portion of their whole pay and pensionary allowances should be taken which represents the portion of the time occupied in the duties above enumerated.

(*c*)—Office contingencies and cost of stationery, peons' badges, and other miscellaneous expenditure in connection with process-serving.

(*d*)—Travelling allowances, boat-hire, and other similar expenses incurred in performing the duties.

With reference to the pensionary charges, it has been decided that the liability for pension should be taken at six per cent. of the expenditure incurred in pay.

Registers to be kept up.

19. Registers 43 and 44 must be kept up in each Collectorate. These will enable the Collector to draw up annually a debit and credit account shewing the working of the process system in the revenue offices. This account must be furnished to the Board through Commissioners simultaneously with the annual Land Revenue report.

G.—Districts where Act X of 1859 *is still in force.*

Fees determined by the rules of the High Court.

20. In these districts the fees for serving process, and the pay of peons in the Collector's Courts, are determined by the rules of the High Court.

Supervising establishments.

21. Supervising establishments, consisting of Nazirs, Naib Nazirs, and Subdivisional Nazirs, are sanctioned for these districts.

22. The progressive salaries sanctioned for Nazirs and Subdivisional Nazirs (rules 13 and 21) shall, as in the case of serishtadars, mohurrirs, and the like, rise from minimum to maximum by biennial increments of Rs. 2.

Progressive salaries.

SECTION VIII.—SERVICE OF PROCESSES IN CALCUTTA.

1. Processes for execution in Calcutta, under Act XXIII of 1840, are to be forwarded by post or otherwise to the Deputy Sheriff, with a request that, after obtaining the needful endorsement of one of the Judges of the High Court he will proceed with the execution of the process.

Procedure in respect of processes for execution in Calcutta.

2. In accordance with the provisions of section 1 of that Act, every process must be accompanied by a certified translation in the English language. This translation should be worded in the authorized English form where such form exists.

English translation to accompany each process.

3. The following is the table of fees now in force under Act VIII of 1852 for the execution of processes in Calcutta (*see* circular order of the High Court, No. 12, dated 27th March 1874) :—

Fees leviable.

	Rs.
On each summons, subpœna, notice, and proclamation	2
On each warrant and writ of execution against the person or effects	4

4. The fees for the service of the process, and if it is a summons to a witness, his travelling expenses deposited, if his evidence is required, must be remitted to the Deputy Sheriff with the process.

Fees that are to be remitted.

5. Save under the preceding rule no remittances should be made, either in cash or court-fee stamps, on account of peons' fees and postage, when processes issued by a district or subdivisional court are forwarded for service through the court of another district or sub-division. It will be sufficient in such cases for the court which issues the process to pay the necessary fees into the treasury of its own district, and in applying for the service of the process to certify that the payment has been made, such certificate being accepted as proof of payment by the court addressed and service of the process being ordered accordingly.

No other remittances to be made.

6. A person must attend at the Deputy Sheriff's office to point out any person upon whom a process is to be served; and if the process is a writ of execution against moveable property, the judgment-creditor, or his agent, must attend to point out the property to be seized to the Sheriff's officer.

Attendance of person to identify person and property.

"to any of the parties to the case or their agents in accordance with the Rules contained in Section VIII of the Records, Manual, 1888." 5-8-88.

1. Revenue petitions shall be received in open court daily at such hours as may be prescribed for the purpose.

(*a*) In districts where it is inconvenient for the District officer to receive all revenue petitions himself, he may authorize the gazetted officers in charge of the several departments to take the petitions which have reference to those departments, with the exception of appeals, which must be presented to the District Officer. The departmental officers will submit to the District Officer, as soon as possible, such of the petitions received by them as may be found to require his orders.

(*b*) Besides appeals, all miscellaneous petitions shall be received by the District Officer himself, who shall also be prepared to take such petitions relating to the several departments as the petitioners may desire to present to him direct.

(*c*) When petitions are presented, the ministerial officer in attendance shall sort them, separating routine petitions from others. Those petitions which are not mere routine shall be at once read to or by the gazetted officer receiving the petitions, and orders passed on them. If the routine petitions are few, orders shall be passed on them then and there, but if they are numerous, they may be taken to the office and the orders written up there.

(*d*) In the case of petitions referred to the office, or other officers, for *kaifyats*, arrangements must, as far as possible, be made to ensure that orders are passed on them in open court on the day following that on which the petitions were received.

(*e*) Petitions are to be entered in the Petition Register No. 27 (which should, wherever practicable, be kept up in English) in accordance with Rule 3 of this Section.

(*f*) It is to be notified to the public that on the back or at the top of each petition its object (*matlab*) or purport (*khulasa*) should be given as briefly as possible.

(*g*) The foregoing rules do not cancel the provisions made in Section VIII of the Records Manual, 1888, for search applications and applications for copies being taken by the Serishtadar or other ministerial officer appointed by the District Officer for that purpose. 6-8-88.

"District Officers are each supplied with two copies, and Subdivisional Officers with one copy." 2-5-90.

APPENDIX A.

(*See* rule 15A, section VII.)

PART I.

Government Dues.

Description of demand.	Act by which it is declared realizable as an arrear revenue.
Balance of sale proceeds remaining after deduction of expenses of sale, being insufficient to liquidate the arrears of revenue due from an estate or tenure	.....
The difference between a bid not made good and the proceeds of a second sale necessary in consequence	Act XI of 1859, section 23.
Fines imposed by Revenue Officer, viz.—	
By the Board on persons failing to attend in person when required	Regulation II of 1793, section 33.
On proprietors, farmers, &c., omitting or refusing to attend or cause their agents to attend with accounts, information, &c., required by Collectors with sanction of the Board in cases connected with their public duty and not expressly provided for by any Regulation in force	Regulation XII of 1817, section 32. Act XX of 1848, section I.
On patwáris	Regulation XII of 1817, section 36.
By the Board on persons not attending or not producing accounts before Collectors, &c., engaged in resumption enquiries	Regulation II of 1819, section 13.
By the Board on persons resisting such proceedings	Regulation II of 1819, section 14.
On proprietors, farmers, &c., neglecting to provide supplies, boats, temporary bridges, &c., for troops upon Collector's requisition ...	Regulation VI of 1825, section 4.
Under Survey Act	Act V (B. C.) of 1875, section 55.
Money recoverable from public accountants and their sureties on account of loss or defalcation in their accounts	Act XII of 1850, section 4.
Opium advances	Act XIII of 1857, section 16.
Income-tax	Act II of 1886, section 30(1).
Recovery of fees under the Elephant Preservation Act	Act VI of 1879, section 10.
Amounts payable in respect of improved or reclaimed lands under drainage scheme ...	Act VI (B.C.) of 1880, sections 26 and 38.
Money due from sureties of a farmer	.....
Zamindari dák cess	Act VIII (B.C.) of 1862, section 9.
Payment of full court-fee on probate or letters of administration and certificates in cases where less value is paid in the first instance	Act VII of 1870 (The Court-fees Act), sections 19G, 19H, and the note to paragraph 12 of schedule I.
Famine loans	Act IV (B.C.) of 1875, section I.
Survey charges	Act V (B.C.) of 1875, section 57.
Irrigation rates	Act III (B.C.) of 1876, sections 42, 73, and 85.
Land registration fees, fines, &c.	Act VII (B.C.) of 1876, section 82.
Fees, fines, cost, &c., in partition cases ...	Act VIII (B.C.) of 1876, section 138.
Sums due from excise farmers	Act VII (B.C.) of 1878, section 36.
Money due from a farmer of tolls under the Canals' Act of 1864 or his sureties	.....
Arrears due from farmers of ferries	.....
Arrears of revenue or rent payable to the Secretary of State for India in Council from a raiyat or from any other person holding any interest in land, pasturage, forest rights, fisheries, and the like	.....
Any sum payable to a public officer of Government and contracted for as payable under the Act by a written and duly registered instrument when payable to Government ...	.....

Description of demand.	Act by which it is declared realizable as an arrear revenue.
Embankment expenses when payable to Government	Act II (B.C.) of 1882, section 70.
Loans for land improvement	Act XIX of 1883, section 7.
Loans to agriculturists	Act XII of 1884, section 5.
Expenses apportioned between landlord and tenants under Chapter X of the Bengal Tenancy Act, when payable to Government ...	Act VIII of 1885, section 114.
Dues recoverable for the Jagannath Road Fund ...	.....
Dues recoverable from the sarbaráhakárs in Government estate	.....
Dues of the Postal and Police Departments ...	.....

PART II.

Dues other than those payable to Government.

Description of demand.	Act by which it is declared realizable as an arrear revenue.
Sums adjudged by Collectors in favour of patwáris	Regulation XII of 1817, section 36.
Specific sums of money or costs or damages awarded by Collectors engaged in enquiries under Regulation VII of 1822	Regulation VII of 1822, section 23, clause 3.
Charges of witnesses and other costs adjudged by Collectors enquiring in course of settlement proceedings into validity of grants claimed to be held revenue free or at fixed revenue, or exercising judicial powers under the Regulations *then* in force	Regulation IX of 1825, section 5, clause 10.
Sums due from officers under the Court of Wards and their suroties	Act IX (B.C.) of 1879, section 46.
Arrears of rent due from estates under the Court of Wards, &c.	.....
Interest on arrear of rent due to wards estates and costs incurred in executing certificate ...	Act III (B.C.) of 1881, section 10.
Expenses incurred by the Court of Wards after release of estate	Act III (B.C.) of 1881, section 11.
Any sum payable to a public officer of Government and contracted for as payable under the Act by a written and duly registered instrument, when payable to private individuals ...	.....
Arrear of road and public works cesses ...	Act IX (B.C.) of 1880, section 98.
Cesses recoverable from shareholders in estates by their registered co-sharers	Act IX (B.C.) of 1880, section 49.
Embankment expenses payable to private individuals	Act II (B.C.) of 1882, section 70.
Expenses apportioned between landlord and tenants under Chapter X of the Bengal Tenancy Act, when payable to private individuals	Act VIII of 1885, section 114.
Dues recoverable for District and Local Boards (for pound, rent and ferries)	.. ..
Dues recoverable for municipalities (for pounds)	.....
Ditto under the Encumbered Estates Act	.....

6-6-92.

E.D'S.—Reg. No. 2001J--86—16-7-92.

APPENDIX B.

(See rule 2, section VII.)

Statement showing the average number of original processes which a permanent process-server is to serve annually in each of the following districts in Bengal.

	Standard sanctioned by Government.
Burdwan Division.	
Burdwan ...	450
Birbhum ...	400
Bankura ...	500
Midnapore ...	300
Hooghly ...	450
Presidency Division.	
24-Parganas ...	350
Calcutta ...	1,400
Nadia ...	500
Murshidabad ...	400
Jessore ...	400
Khulna ...	400
Rajshahi Division.	
Rajshahi ...	400
Dinajpur ...	400
Jalpaiguri ...	400
Darjeeling ..	200
Rangpur ...	400
Bogra ...	400
Pabna ...	400
Dacca Division.	
Dacca ...	400
Mymensingh ...	400
Faridpur	400
Backergunge ...	350
Chittagong Division.	
Tippera ...	450
Noakhali ...	400
Chittagong ...	400
Patna Division.	
Patna ...	420
Gaya ...	360
Shahabad ...	420
Saran ...	
Champaran ...	
Muzaffarpur ...	
Darbhanga ...	
Bhagalpur Division.	
Monghyr ...	400
Bhagalpur ...	400
Purnea ...	350
Malda ...	350
Sonthal Parganas ...	450
Orissa Division.	
Cuttack ...	400
Balasore ...	
Puri ...	
Chota Nagpur Division.	
Hazaribagh ...	350
Lohardaga ...	
Palamau ...	
Manbhum ...	
Singhbhum ...	

"Section VIII." 6-4-93.

Petitions to be received in open court.

1. Petitions are, as a general rule, to be received, and business is to be transacted, by a Collector in open court only. Petitions are to be received daily.

Illegible petitions not to be received.

2. No petition or application of any sort is to be received which is not so written as to be readable by any person acquainted with the character. Legible writing may occupy the writer an additional five minutes of his time, for which the public do not pay; the time of many public officers will be saved, for which the public do pay.

3. (1). Petitions are to be entered in the Case Register of the subject to which they relate.

(2). Register 27 is restricted to petitions which—

(*a*)—do not initiate any case,

(*b*)—refer to a case already instituted.

(3). Petitions for which any other Register is provided are not to be entered in Register 27.

Unauthenticated copies of documents.

4. Unauthenticated copies of any papers filed in the revenue courts in all cases are to be furnished, on plain paper, to any of the parties to the cause, or their agents, who may apply for them, on their supplying paper and depositing the fees of the licensed copyist.

Oaths.

5. Revenue officers can only require solemn declarations in cases required by law to be conducted under the forms of judicial procedure in public court, and in cases in which authority to administer an oath is expressly provided by law.

Indian Law Reports.

6. Government supply to each divisional, district, and subdivisional officer as many copies as he requires for the use of his office of the *Indian Law Reports*, which contain amongst other matters, all the important decisions of the High Court in revenue and civil matters. It is issued once a month.

Binding.

7. The several parts of the publication are to be carefully collected together, and the whole bound in one volume as soon as each volume is completed.

CHAPTER VIII.

Registers.

Section I.—General.

The registers prescribed by law, the registers of separate accounts and deposits (Nos. 12 and 13), and register No. 26, should, when possible, be written on the best English paper and strongly bound. For the rest, good ordinary printing paper will suffice.

2. Whenever necessary, space must be reserved in a register for an index.

3. All the registers, whether lettered or numbered, should be examined every week by the serishtadar, who must attach his signature under the last entry, in token that he is responsible for their correctness. The registers should be accessible to parties desirous of consulting them.

4. The proper preservation of important registers should not be overlooked by the Collector, as it forms an essential part of his duties. The condition of the general registers has in some places been found to be very unsatisfactory owing to causes which fall under one or more of the following heads:—

(i) Untrustworthy data.
(ii) Careless work, such as errors in copying.
(iii) Slovenly work, such as bad writing.
(iv) Faulty folding of sheets.
(v) Faulty arrangement of sheets in binding.
(vi) Delay in binding.
(vii) Want of care in preservation of sheets.
(viii) Want of information.
(ix) Delay in work in consequence of irregular employment of special establishments.
(x) Passing of inaccurate decrees by Deputy Collectors.
(xi) Meaning and object of headings misunderstood.
(xii) Erasures allowed.
(xiii) Corrections not properly attested.
(xiv) Neglect to ascertain mutations.

Collectors and Deputy Collectors in charge are responsible for the registers. Commissioners, when inspecting, should bear in mind the above points, but are not expected to make a detailed scrutiny of the registers, except in special cases.

5. The following registers are to be kept at each sub-division :—

Registers 1, 2, 5, 6. 8 to 11, ~~17, 18, 22~~ 22 to 31, 41, 43 to 49, 51, 52, 54, 55, ~~and~~ 56.

Of these registers, Nos. 1 and 2 will have entries in them only when settlements or partitions are made over to the sub-divisional officers.

~~Register 22~~ should be kept up in those sub-divisions only where rent-suits are still tried in the revenue courts.

6. It is not necessary to open a new set of registers every year. A register should be used until it is full a new series of entries being commenced each year. Blank registers should not be kept at all, and all registers that are kept should be neatly bound in khurwa cloth and kept in good order.

7. The entries in Register G are practically *verbatim* copies of the particulars contained in the application, which is in the form prescribed by section 40 of Act XI of 1859. If the record-keeper finds these particulars correct, he need only say in his report that such is the case and is not to enter into unnecessary details. When the order of the Collector to 'register' has been obtained, registration should follow without any rubakari. The Board's Circular Order No. 7 of June 1887 has already laid down that rubakaris are no longer to be written. Where the particulars are incorrect, the applicant should be required to amend the application, or to submit a fresh one, or to clear up the discrepancy, and this being done, the same procedure as is above described becomes applicable.

Section II.—Registers prescribed by Law to be kept in a Collector's Office.

A.—General register (part I) of revenue-paying lands in estates borne on the revenue-roll of the district of——(*sections* 6 *and* 7, *Act VII* (*B.C.*) *of* 1876.

General register part II) of revenue-paying lands situated in the district of—, but appertaining to estates borne on the revenue-roll of other districts (*section* 8, *ib.*).

B.—General register (part I) of revenue-free lands, showing lands held exempt from revenue in perpetuity in the district of—(*sections* 9 *and* 10, *ib.*).

General register (part II) of revenue-free lands, showing lands occupied for public purposes without payment of revenue in the district of (*section* 11, *ib.*).

General register (part III) of revenue-free lands, showing unassessed, waste and other lands in the district of—not included in parts I and II (*section* 12, *ib*).

C.—Mouzahwar register of thana in the district of (*sections* 14 *and* 15, *ib.*).

D.—Register of intermediate mutations (part I) of lands shown in general register of revenue-paying lands in the mouzah-war register (*sections* 17 *and* 18, *ib.*).

Register of intermediate mutations (part II) of lands shown in the general register of revenue-free lands (parts I, II), and III. and of revenue-free lands in the mouzahwar register (*section* 19, *ib.*).

E.—Special register of istimrari tenures held at a fixed rent from time of Permanent Settlement (*section* 44, *Act XI of* 1859). (*Finally closed.*)

F.—Special register of tenures existing at time of settlement which have not been held at a fixed rent (*ib.*). (*Finally closed.*)

G.—Common register of talookdari and other similar tenures and farms created since the time of the settlement and held immediately from the proprietors of estates (*section* 41, *ib.*).

H.—Special register of ditto ditto (*section* 42, *ib.*).

I.—Common register of leases of lands whereon dwelling-houses, &c., have been erected (*section* 43, *ib.*).

K.—Special register of ditto ditto (*ib.*).

Section III.—Registers prescribed by Executive Authority.

1. Settlements.

2. Proceedings for the Partition of estates under Act VIII (B.C.) of 1876.

3. Revenue Roll, fixed and fluctuating.

4. Mutations.

5. Land Acquisition cases under Act X of 1870.

6. Lands used for public purposes.

7. Persons admitted and enrolled as Revenue Agents.

8. Miscellaneous cases.

9. Requisitions for certificates under the Public Demands Recovery Act VII (B.C.) of 1880.

10. Certificates made under the Public Demands Recovery Act VII (B.C.) of 1880.

11. Processes made over to the Nazir for service and orders issued to him for execution in connection with certificates filed.

12. Separate accounts under sections 10 and 11 of Act XI of 1859, and section 70 of Act VII (B.C.) of 1876.

"19A. Sales of Khas Mahal tenures under Section 11, Act VII (B.C.) of 1868 read with Act XI of 1859."

"19B. Sales held under the Public Demands Recovery Act, VII (B.C.) of 1880." 1-11-93.

" 32A. Estates let out in farm." 8-2-92.

" 41A—Register of records of cases not connected with any estate." 1-1-91.

" 41B, receipt and disposal of records by record-keeper." 14-11-91.

13. Deposits made under section 15, Act XI of 1859.

14. All applications for registry, common or special, under sections 40 to 44, ditto.

15. Appeals of all kinds from the decisions of the Collector and his subordinates.

16. Applications for waste lands.

17. Notices of enhancement.

18. Notices of relinquishment.

19. Sales for arrears of revenue.

20. Sales of putni talooks under Regulation VIII of 1819.

21. Land improvement advances.

22. Advances under the Agriculturists Loan Act.

23. Sales of under-tenures under Act VIII (B.C.) of 1865.

24. Hours of attendance and occupation of each officer during office hours.

25. Claims to money in deposit.

26. Standing order-book.

27. Petitions.

28. All other papers, except English letters.

29. Precepts.

30. Peons.

31. Admitted apprentices.

32. Estates held under direct management.

33. Dependent tenures in Government estates.

34. Estates managed by the Revenue authorities under Act XXXV of 1858, XL of 1858, or IX (B.C.) of 1879.

35. Attached estates.

36. Redemptions of petty estates.

37. Register of Revenue Fines.

38. Prisoners.

39. New estates.

40. Alterations of assessment.

41. Shelf register of records.

42. General register of survey records.

43. Processes.

44. Occupation of peons.

45. Lands and houses owned by ministerial officers.

46. Leave of ministerial officers, drawing Rs. 10 a month and upwards.

47. Stamp cases.

48. Excise cases.

49. Excise licenses.

50. Chalans of money on account of excise revenue paid to the treasury.

51. Miscellaneous receipts on account of Excise Department.

52. Passes for sudder distillery liquor (for districts where the passes are issued by the Excise Deputy Collector on payment of still-head duty direct to the treasury).

53. Charras passes.

54. Siddhi passes.

55. Ganja store houses.

56. Ganja passes.

Section IV.—Headings of the Registers.

(For headings of registers A to D, see Manual on *Land Registration under Act VII* (B.C.) *of* 1876.)

Special and Common Registers of Under-tenures (E to K).

1. Serial number.
2. Name of applicant and date of application.
3. Name of the pergunnah and estate in which the tenure is situate.
4. Nature of tenure.
5. Name of the village or villages in which the land is situate.
6. Area, in acres, of the land in the tenure, with boundaries in complete detail.
7. Amount of the annual rent of the tenure, and whether the rent is fixed for a term of years or in perpetuity, and the duties, if any, required to be performed on account of it.
8. Date of the deed constituting the tenure, or the date when the tenure was created.
9. Name of the proprietor who created the tenure.
10. Name of the original holder of the tenure.
11. Name of the present possessor, and, if he be not the original holder, mode in which he succeeded to the tenure, and whether he holds jointly or solely.
12. Date on which, and authority by whom, registry was ordered.
13. Signature of Collector.
14. Remarks.

Note.—Registers E and F are now finally closed.

Register I.—Estates under settlement.

1. Consecutive number and number in the previous register, if any.

2. Name and description of estate and number on the revenue-roll.

3. Names of mauzas comprised in the estate.

4. Area in acres according to the last settlement.

5. Assessment under the last settlement.

6. Date of expiry of the last settlement.

7. Date of issue of notice to zamindar, farmer, &c., under Rule 3, Chapter XI of the Settlement Manual, 1888, for revision of settlement.

8. Date of order for Settlement. Act or Regulation under which proceedings are taken.

9. Date of commencement of proceedings.

10. Date on which demarcation of village boundaries was—Subheads—Begun—Completed.

11. Date on which survey of boundaries was—Subheads—Begun—Completed.

12. Date on which measurement of fields was—Subheads—Begun—Completed.

13. Date on which testing of measurement was—Subheads—Begun—Completed.

14. Date of acceptance of measurement.

15. Date of receipt of records from the Survey Department.

16. Date of completion of writing up of the record or khasra (khanapuri).

17. Date of fixing of rent, whether determination of existing rents or fixing fair rents.

18. Assessment at present settlement.

19. Nature of settlement, *i.e.*, whether proprietary, farming, &c., and name of person with whom made.

20. Term of settlement, with date from which it takes effect.

21. Total area in acres according to present settlement.

22. Unassessed area in acres.

23. Date of submission of proceedings to Collector or other authority.

24. Authority confirming settlement and date of confirmation.

25. Remarks. 12-3-92.

Register 1.—*Estates under Settlement.*

1. Consecutive number.
2. Name and description of estate and number on District Revenue-Roll.
3. Rule or order under which the case is instituted as a regular settlement case.
4. Former assessment.
5. Date of commencement of settlement proceedings.
6. Party now settled with.
7. Assessment at present settlement.
8. Period of settlement.
9. Nature of settlement, *i.e.*, whether farming, proprietary, &c.
10. Date from which the settlement is to take effect.
11. Date of submission of proceedings to Collector.
12. Authority confirming the settlement and date of confirmation.

NOTE.—Upon an estate being made over for settlement, it must be at once entered in this register. Although concluded by subordinate officers, a settlement must be shown as "pending" in Return VIII until finally confirmed by the officer who has authority to confirm it.

Register 2.—*Proceedings for the Partition of Estates under Act VIII* (B.C.) *of* 1876.

1. Serial number.
2. Name of estate and its number on the roll.
3. Former revenue of the estate.
4. Name of the applicant for partition.
5. Names of the co-parceners and extent of their respective shares.
6. Area, in acres, of property to be divided
7. Date of presentation of application to Collector, section 17.
8. Date of Collector's order for partition, section 31.
9. Number and description of shares into which the partition is to be made, sections 18 and 32.
10. Particulars of estimated cost of partition, dates fixed by Collector for payment of instalments, and dates on which instalments have been paid, sections 39 and 40.
11. All other costs declared by Collector under section 42 or other sections as chargeable to the estate.
12. Date of delivery of partition papers and of report of proceedings by Deputy Collector to Collector, section 78.
13. Date of approval of partition by Collector, section 81.
14. Date of submission of partition papers to Commissioner by Collector, section 86.
15. Purport and date of Commissioner's order in appeal, if preferred, section 119.
16. Date of confirmation of partition by Commissioner, section 118 or 120.
17. Purport and date of the Board's order in appeal, section 122.
18. Date of possession being given to the several proprietors of the separate estates allotted to each, section 123.
19. Numbers of the new estates in Part I of the General Register.
20. Remarks.

Register 3.—*The Revenue-roll, fixed and fluctuating.*

1. Serial number.
2. Number in general register A (part 1).
3. Name of pergunnah.
4. Name of estate.
5. Revenue divided into instalments.
6. Remarks.

Register 4.—Mutation Cases.

1. Serial number.
2. Name of petitioner whose name is to be registered.
3. Party whose name is to be removed from the register.
4. Party opposing the registry.
5. Name of the estate, and, if fractional portion of an estate, specification of the share.
6. Revenue of the estate.
7. Date of institution.
8. Officer to whom the case is referred for trial, and date of reference.
9. Date of decision.
10. Substance of order.
11. Purport and date of the order on appeal, if preferred.
12. Purport and date of order of Civil Court on reference (if referred) under section 55 of Act VII (B.C.) of 1876.
13. Amount of Registration fee.
14. Date of payment of Registration fee.
15. Remarks.

Register No. 5.—Land Acquisition Cases under Act X of 1870.

1. Serial number.
2. Page of Gazette where declaration under section 6 of Act X of 1870 is to be found.
3. Name of claimant.
4. Area of land, in acres, and name of estate.
5. Purpose for which land is taken by Government.
6. Date of institution of case.
7. Value awarded by Collector, and date of award.
8. Date of reference to the Civil Court.
9. Amount of compensation give by Civil Court, and date of order.
10. Amount of costs and assessor's fees paid by Collector under sections 32 and 33.
11. Result of appeal under section 35.
12. Date of payment.
13. Abatement of revenue, if any and date from which it takes effect.
14. Remarks.

NOTE.—Columns 8 to 11, inclusive, will only be filled up in the event of a reference being made to the Civil Court.

Register 6.—Lands used for public purposes (exclusive of Railway and Irrigation Companies' lands) whether rent be paid by Government for such lands or not.

1. Serial number.
2. Area, in acres, of the land comprised in each entry.
3. Name of the Department of Government or of public body by which the land is occupied.
4. The purpose for which the land is occupied.
5. Date and particulars of appropriation.
6. Specification by mouzah and local division.

Sub-heads.

(*a*) Name of mouzah and area in acres in mouzah.
(*b*) Name of thana.
(*c*) Number in mouzahwar register.

7. Whether held by Government on permanent or temporary lease (if temporary, specify the period of lease).
8. Annual rent.
9. Remarks.

7. X

DATE OF RENEWAL IN THE YEAR.				
189 .	189 .	189 .	189 .	189 .

1-7-91.

"*Register* 10.—*Certificates made under the Public Demands Recovery Act, VII, (B.C.) of* 1880, *to be kept by the Certificate Officer.*

Note (*a*)—If separate volumes of the register are kept for Road Cess, Wards, &c., it will not be necessary to describe the nature of the claim in column 5, as "Road Cess for the kist of.....&c.," but it will suffice merely to mention the particular kist or instalment. In the volume for Miscellaneous cases, however, the particular department should be mentioned in this column.

Note (*b*).—Process fees or costs under section 14 of the Act should be shown separately in sub-column (*a*) of column 13.

Note (*c*).—Delays due to appeals should be noted in column 15.

1. Serial number of the year.
2. Serial number of requisition in Register 9 or name of other district from which received.
3. Date of receipt by Certificate Officer.
4. Name and address of debtor.
5. Nature of claim.
6. Amount of claim.
7. Date of certificate.
8. Section of Act under which certificate is made.
9. Petitions under section 12—
   - (*a*) Date of receipt.
   - (*b*) Date of forwarding to officer by whom petitions are heard.
   - (*c*) Date of return from such officer.
10. Amount of claim decreed on objection, with costs, if any, allowed under section 14.
11. Amount of claim, with costs, if any, under order of Appellate Court.
12. Notice under section 10 and subsequent processes.
    - (*a*) Date of issue.
    - (*b*) Kind of process, *i.e.*, whether notice under section 10, or warrant of attachment, &c.
13. Realizations—
    - (*a*) Amount.
    - (*b*) Number of chalan.
    - (*c*) Date.
14. Entry of satisfaction by Collector.
15. Remarks.

7-12-91.

7. Note. "This register will be re-written every five years, commencing from the year 1892, when the serial numbers will be altered by omitting the names of those who have ceased to renew their certificates. Column 6 will in future show the date of expiry of the license in the preceding quinquennial period."

1-7-91.

Register 7.—Persons admitted and enrolled as Revenue Agents.

1. Serial number.
2. Number in the Board's Register.
3. Name of the Revenue Agent
4. Father's name and address.
5. Place of residence.
6. Date of expiry of last certificate.
7. Date of renewal.
8. Remarks.

Register 8.—Miscellaneous Cases.

1. Serial number.
2. Name of petitioner, or nature of document occasioning the case.
3. Abstract of case.
4. Date of institution.
5. Date of order.
6. Abstract of order.
7. Remarks.

NOTE.—Enter in these registers all cases for which no specific register is provided.

*Register 9.—Requisitions for certificates under the Public Demands Recovery Act VII (B.C.) of 1880 (to be kept by each Requiring Deputy Collector or other public officer issuing the notice under section 9 of the Act).**

1. Serial number.
2. Nature of claim.
3. Name and address of defaulter.
4. Amount due.
5. Date on which requisition is made to the certificate officer. (Initials of certificate officer).
6. Date on which petition of objection, if any, is received by the requiring officer from certificate officer for disposal.† (Initials of requiring officer).
7. Date of disposal of petition.
8. Date of return of petition with connected file to certificate officer.
9. Date of final disposal of certificate, with note of the manner in which disposed of (whether payment or item struck off as irrecoverable).
10. Remarks.

Register 10—Certificates made under the Public Demand-Recovery Act VII (B.C) of 1880, to be kept by the Certificate Officer.

1. Serial number.
2. Date of receipt by certificate officer of notice from officer other than a Collector under section 9 (if any).
3. Name and address of debtor.
4. Nature of claim.
5. Amount of claim.
6. Date of certificate.
7. Section of Act under which certificate is made.
8. Date of receipt of petition under section 12.
9. Date of certificate officer's order forwarding the petition to the requiring officer for disposal.
10. Amount of claim, including costs, if any, ordered under section 14.
11. Date of receipt of order in appeal.
12. Amount of claim, including costs, if any, under appellate order.
13. Amount of claim satisfied by payment on issue of the notice of certificate under section 10, without further compulsory process.
14. Amount realized by any further process.
15. Date and number of the treasury chalan.
16. Entry of satisfaction by Collector, *vide* section 22(*b*).
17. Remarks

* If the Requiring Officer is not a Deputy Collector, columns 6, 7, and 8 will of course remain blank.

† See Rule 12 of the instructions circulated with the Board's Circular Order No. 2. of June 1882.

In cases of notices under section 9 of the Act, columns 1, 2 3, 4, and 5 will be filled in from the notices, and the subsequent procedure in connection with the issue of certificates under the same section of the Act will be shewn in some or all of the columns 6 to 16.

In the case of other certificates issued, entries will be made in columns 3 to 16, as necessary.

Amounts should be entered in column 13, even though they are paid after the making and disposal of an objection under section 12.

The particular process, such as attachment of property, sale &c., under which any sum entered in column 14 is realised, should be indicated.

Register 11.—*Processes made over to the Nazir for service, and of orders issued to him for execution in connection with certificates filed.*

1. Serial number.
2. Number and date identifying the certificate case with entry in Register 10.
3. Character of process made over to the Nazir (and date when returnable).
4. Date of issue to Nazir (with his initials).
5. Date of return by Nazir (with his initials).
6. Remarks.

N.B.—This register, being intended as a check on the Nazir's Department, must not be left in the hands of the Nizarut establishment.

Register 12.—*Separate Accounts under sections* 10 *and* 11 *of Act XI of* 1859, *and section* 70 *of Act VII (B.C.) of* 1876.

1. Serial number.
2. Name of applicant and date of application.
3. Section and Act under which application is made.
4. Estate concerned—
   (*a*) Name of thana.
   (*b*) Number on the roll.
   (*c*) Government revenue.
5. Specification of share mentioned in the application—
   (*a*) Name of mouzah.
   (*b*) Share of area, if specified.
   (*c*) Government revenue.
6. Date and purport of Collector's order.
7. Amount of fees realized.
8. Date of realisation.
9. Signature of Treasurer.
10. Remarks.

Register 13.—*Deposits made under section* 15, *Act XI of* 1859 *for protection of estates from sale.*

1. Serial number.
2. Name of estate and pergunnah, its number on the roll, and Government revenue.
3. Date of deposit and of signature to the agreement.
4. Nature and amount of the deposit.
5. Dates and amount of payments from the deposit.
6. Particulars of payment in column 5 (from principal so much, from interest so much).
7. Date of withdrawal of the deposit, and receipt of the depositor.
8. Amount of fees realised.
9. Date of realisation.
10. Signature of Treasurer.
11. Remarks.

Register 14.—*All Applications for Registry, common or special, under sections* 40 *to* 44, *Act XI of* 1859.

1. Serial number.
2. Name of the applicant and date of application.
3. Name of the estate in which the tenure or the land is situate.
4. Purport of the application.
5. Date and purport of Collector's order.
6. Date and purport of Commissioner's order, if an appeal be preferred under section 49.
7. Reference to entry in registers G to K.
8. Amount of fees realised.
9. Date of realisation.
10. Signature of Treasurer.
11. Remarks.

Register 15.—*Appeals of all kinds from the decisions of the Collector and his subordinates.*

1. Serial number.
2. Names of parties.
3. Name and office of officer against whose decision the appeal is made.
4. Date of decision of lower court.
5. Date of institution of appeal.
6. Date of order in appeal, and by what officer passed.
7. Purport of order.
8. Remarks.

NOTE.—Appeals to both the judicial and the revenue authorities are to be entered in this register.

Register 16.—*Applications for Waste Lands.*

1. Serial number.
2. Date of application.
3. Name and residence of applicant.
4. Number of the plot in Register B, Part III.
5. Taluk, pergunnah and tehsil in which situated.
6. Area in acres of the plot, with its boundaries as given the application.
7. Area, in acres, of the plot as ascertained by actual enquiry.
8. Amount of survey fees paid.
9. Date of payment.
10. Value of forest on the land paid.
11. Date of payment.
12. Date of completion of survey.
13. Abstract and date of final order.
14. Date of settlement.
15. Remarks.

Register 17.—*Notices of enhancement.*

1. Serial number.
2. Date of application.
3. Name and residence of applicant.
4. Name and residence of tenant.
5. Holding on account of which the enhancement is to be made.
6. Existing amount of rent.
7. Enhanced amount of rent.
8. Date of service of notice.
9. How served.
10. Remarks.

Register 18.—*Notices of Relinquishment.*

1. Serial number.
2. Date of application.
3. Name and residence of applicant.
4. Name and residence of landlord.
5. Holding to be relinquished.
6. Date on which it is to be relinquished.
7. Date of service of notice.
8. How served.
9. Remarks.

Register 19.—*Sales for Arrears of Revenue.*

1. Serial number.
2. Number of estate on the roll.
3. Names of estate and pergunnah.
4. Government revenue.
5. Name of defaulter.
6. Nature of arrears.
7. Amount of arrears.
8. Date of sale.
9. Name and signature of purchaser.
10. Price.
11. Earnest money deposited; date of payment.
12. Signatures of treasurer and treasury officer.
13. Balance of purchase money paid; date of payment.
14. Signatures of treasurer and treasury officer.
15. Date of grant of certificate and receipt for it.
16. Amount still due from defaulting proprietor, or bidder, including costs.
17. Date of forwarding the requisition to the Certificate Deputy Collector
18. Amount recovered.
19. Date of recovery.
20. Remarks.

19A. " 13-8-91.
"19B" 1-11-93.

The three following registers enter only actual sales.

Register 20.—*Sales of Putni Talooks under Regulation VIII of* 1819.

1. Serial number.
2. Number of case.
3. Names of parties.
4. Date of presentation of petition.
5. Name of estate sold.
6. Amount of balance, and on account of what year.

NOTE.—The remaining headings (7 to 19) are the same as headings 8 to 20 of No. 19.

Register 21.—*Land Improvement Advances.*

1. Serial number.
2. Date of application.
3. Name and status (*i.e.* whether zemindar, ryot at permanent rent, occupancy ryot, &c.)
4. Name and status of security, if any.
5. Nature of the work for which advance is asked.
6. Amount applied for.
7. Amount sanctioned.
8. Amount actually advanced with dates of cash disbursement.
9. Period within which advance is repayable.
10. Record of repayments with dates.
11. Remarks,—to include explanation of discrepancies between column 7 and column 8, and action taken for recovery of balances, as well as any other noteworthy points.

REGISTER 19*A*.—Sales of khas mehal tenures under section 11, Act VII (B.C.) of 1868 read with Act XI of 1950.

Register No. 19B. Sales held under the Public Demands Recovery Act, VII (B.C.) of 1880.

N.B.—Each sale to be entered as soon as the bid has been accepted.

Column 1.* Serial number.
„ 2. Date of sale.
„ 3. Number and year of the certificate.
„ 4.† Names of the decree-holder and debtors.
„ 5. Amount of demand.
„ 6.‡ Description and location of property sold.
„ 7. Price obtained.
Column 8. Earnest money paid with date of payment and number of chalan.
„ 9.§ Balance of purchase-money paid with date of payment and number of chalan.
„ 10. Date of grant of certificate of sale and receipt for it.
„ 11. Result of appeal, if any.
„ 12. Remarks.

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* A separate series for each official year.

† For statistical purposes each Department requisitioning should open a separate volume of this register where the number of certificates is large enough to make this the more convenient course.

‡ If the property sold is a revenue-paying or revenue-free estate, or a share in any such estate, its number in the General Register A or B should be noted in this column. Similarly, if it is a rent-free holding, paying cess direct to Government, the number in the Cess Tauzi Register should be quoted. If it is a tenure, the name and tauzi number of the estate in which it is situated should be stated.

§ The Treasury officer should be required to send a daily advice list, as he does to Civil Courts, to the Certificate officer, who should personally compare each entry in it with columns 8 and 9, and initial in those columns the entries found mentioned in the advice list.

1-11-93.

"For the districts of the Orissa Division the heading of Register No. 23 shall be—

"Estates, tenures, under-tenures, and raiyati holdings sold under Act X of 1859, Act VIII (B.C.) of 1865, and Act VIII of 1885." 1-11-94.

"(Of the remaining headings, 6 to 13 are the same as headings 8 to 15 of Register No. 19)." 8-1-89.

Register 26.—*Inspection Book.*

The remarks of high inspecting officers, such as Members of the Board and Commissioners, will be entered in this register, as well as those of Collectors made in their half-yearly inspections. They should be entered on one page only, the other page being reserved for explanations and for notes as to how and when the orders are carried out.

Register 26*A*.—*Standing Order Book.*

All orders of Collectors in regard to matters of office routine and discipline will be entered in this register. 1-7-92.

"They should be entered in one page only in a condensed and clearly written memo. of the inspection showing merely the important points noted by the inspecting officer, the other page being reserved for explanations and for notes showing how and when the orders have been carried out." 1-7-94.

Register 22.—*Advances under the Agriculturists' Loans Act.*

1. Serial number.
2. Date of application.
3. Name and status (*i.e.*, whether zemindar, ryot at permanent rent, occupancy ryot, &c.).
4. Name and status of security, if any.
5. Purpose for which advance is asked.
6. Amount applied for.
7. Amount sanctioned.
8. Amount actually advanced, with dates of cash disbursement.
9. Period within which advance is repayable.
10. Record of repayments with dates.
11. Remarks,—to include explanation of discrepancies between column 7 and column 8, and action taken for recovery of balances, as well as any other noteworthy points.

Register 23.—*Under-tenures sold under Act VIII* (B.C.) *of* 1865.

1. Serial number.
2. Names of parties.
3. Property sold.
4. Arrear due.
5. Order under which sale took place. (The remaining headings (6 to 18) are the same as headings 8 to 20 of Register 19.)

Register 24.—*Hours of attendance of each Executive Officer at office, and of his occupation during office hours.*

1. Date.
2. Hour of attendance.
3. Nature of occupation during the day, showing the hours occupied in each class of duties.
4. Reason for any absence from office between 11 A.M. and 5 P.M.
5. Hour of leaving office.
6. Remarks.

NOTE.—The entries in this register are to be made by each officer daily with his own hand.

Register 25.—*Claims to Money in Deposit.*

1. Serial number.
2. Name and place of residence of the claimant.
3. Date of institution.
4. Nature of deposit.
5. Amount of deposit.
6. Amount returned.
7. Purport and date of order.
8. Date of payment.
9. Remarks.

Register 26.—*Standing Order Book.*

The rules and orders are to be *abstracted* only, not copied at full length.

Register 27.—*Petitions.*

Instructions.

1. Petitions are to be entered in the case register of the subject to which they relate.
2. This register is restricted to petitions which
   (*a*) do not initiate any case.
   (*b*) refer to a case already instituted.
3. This Register is to be kept in English, unless the special sanction of the Board has been obtained to its being kept in the vernacular.
4. Petitions for which any other Register is provided, and applications to be examined as Revenue Agents are not to be entered in this Register.

1. Serial number.
2. Name of petitioner, and his place of residence.
3. Abstract of petition.
4. Date of order.
5. Purport of order.
6. Signature of the officer who received the petition after registry.
7 Remarks.

Register 28.—*All other papers received into the Office, except English Letters.*

Instructions.

This Register is not meant for—

1. Papers written in this office.
2. Processes received from other districts with English letters.
3. Returns of service of processes.
4. Petitions.

Processes received from other districts with vernacular rubakaris or under simple endorsements should be entered in this Register.

1. Serial number.
2. Description of papers, with their respective dates.
3. Purport of the papers.
4. Date of order.
5. Purport of order.
6. Signature of the officer who received the paper after registry.
7. Remarks.

Register 29.—*Precepts.*

Instruction.—The object of this Register is to record all Precepts and orders addressed by the Civil Court to the Collector, but it need not include merely formal orders relating to the issue of notices for the attachment and sale of property which is not in the Collector's custody or charge.

1. Serial number.
2. Name of court.
3. Names of parties.
4. Abstract of precept.
5. Date of precept.
6. Date of receipt of precept.
7. Abstract and date of proceedings consequent on precept.
8. Remarks.

Register 30.—*Peons.*

1. Serial number.
2. Name of peon.
3. Age of peon at date of appointment.
4. Place of abode.
5. Father's name.
6. Date of appointment.
7. Signature of nazir.
8. Signature of presiding officer.
9. Salaried or for occasional employment.
10. Remarks.

Register 31.—*Admitted Apprentices.*

1. Serial number.
2. Name and father's name.
3. Place of residence.
4. Age and date of appointment
5. Relatives among the ministerial officers.
6. By whom recommended.
7. Where educated, and extent of education.
8. References as to moral character.
9. Remarks.

Register 32.—*Estates held under Direct Management.*

1 Serial number.
2 Name of estate, and its number on the roll.
3 Government revenue.
4 Why brought under direct management.
5. Date on which brought under direct management.
6. How collections are made.
7. When removed from direct management, and how settled Remarks.

and processes received from other districts with English letters. 10-8-95.

All certificates received from other districts for service with covering letters in English should be entered in Register No. 28 before they are made over to the nazir, and the register should be kept by some one other than the nazir. 10-8-95.

"Register 28.—(a) Processes received from other districts with English letters, and (b) all other papers received into the office, except English letters." 5-4-96.

Register 32A.—*Estates let out in farm.*

1. Serial number.
2. Name of estate and its number on the revenue-roll.
3. Subdivision or thána in which the estate is situated.
4. Area.
5. Reasons for grant of lease.
6. Term of settlement and date from which it took effect.
7. Gross rental of the estate when farmed.
8. Net demand payable by the farmer—sub-heads Revenue, Malikana.
9. Name of settlement-holder, with father's name and residence.
10. Amount of security given, if any, and its nature, and where kept.
11. Date and authority of sanctioning the settlement.
12. Remarks. 8-2-92.

Register 33.—*Dependent Tenures in Government Estates.*

1. Serial number.
2. Name of parent estate and pergunnah.
3. Name and description of the dependent tenure.
4. Area, in acres, and assessment, fixed or temporary.
5. Order under which the tenure was created or acknowledged, with date.
6. Names of tenants at time of settlement.
7. Names of tenants struck out, with specification of land or assessment and date of order.
8. Names of tenants substituted, with specification of land or assessment and date of order.
9. Remarks.

Register 34.—*Estates managed by the Revenue Authorities under Act XXXV of* 1858, *XL of* 1858, *or IX (B.C.) of* 1879.

1. Serial number.
2. Name or names of proprietor or proprietors, with dates of birth of such as are minors.
3. Section and Act under which order for assumption of charge issued.
4. Nature of disqualification.
5. Date of assumption of charge.
6. Estates the sole property of the ward, divided into—
   (*a*) Number on the roll.
   (*b*) Name of estate and pergunnah.
   (*c*) Government revenue.
7. Joint estates, divided into—
   (*a*) Number on roll.
   (*b*) Name of estate and pergunnah.
   (*c*) Government revenue.
8. Number of dependent tenures.
9. How collections are made.
10. Remarks.

Register 35.—*Attached Estates.*

1. Serial number.
2. Names of parties concerned.
3. Authority by whose order attached.
4. Date of order.
5. Name of estate, and, if portion of an estate, extent of share.
6. Government revenue.
7. Date of execution of order.
8. How collections are made.
9. Date of order for release, and by what authority issued.
10. Date of execution of order for release.
11. Remarks.

Register 36.—*Redemptions of Petty Estates.*

1. Serial number.
2. Number on district roll.
3. Name on estate and pergunnah.
4. Government revenue.
5. Price paid for redemption.
6. Remarks.

Register 37.—*Revenue Fines.*

1. Serial number.
2. Name of estate, tenure, or mouzah.
3. Name of proprietor, tenure-holder, or other person fined.
4. Act and section under which the fine is imposed.
5. Date and abstract of order, with initials of officer imposing the fine.
6. Date from and to which the fine runs.
7. Daily amount of fine.
8. Total amount of fine.
9. Amount of fine remitted.
10. Date and abstract of orders remitting the fine, with initials of remitting officer.
11. Amount realised with signature of Ministerial Officer.
12. Date of payment into treasury.
13. Date of refund, with initials of officer sanctioning refund.
14. Signature of Serishtadar.
15. Remarks.

Register 38.—*Prisoners.*

1. Serial number.
2. Name of prisoner.
3. Why confined.
4. Amount.
5. Under what Regulation confined.
6. Date of imprisonment.
7. Date of release.
8. Remarks.

Register 39.—*New Estates.*

1. Serial number.
2. Name of estate.
3. Name of the pergunnah in which the estate is situate.
4. By what means added to the roll, whether by resumption, or escheat, or forfeiture, &c.
5. Date of the order by which the estate became liable to the payment of revenue.
6. Date on which the estate was entered in the general register (A), (part I), and on the roll.
7. Remarks.

Register 40.—*Alterations of assessment.*

1. Serial number.
2. Name of estate.
3. Name of pergunnah in which the estate is situate.
4. Rates assessed on soils.
5. Classes of tenants or occupiers.
6. Character of settlement.
7. Term of settlement.
8. Assessment in books.
9. Assessment to be substituted.
10. Date on which new assessment takes effect.
11. Increase.
12. Decrease.
13. Date of orders.
14. By what authority ordered.
15. Remarks.

Shelf Register 41.—*Of Records.*

1. Serial number of press.
2. Number of shelf or compartment.
3. Number and name of estate.
4. Serial number of bundle.
5. Settlements.
6. Divisions.
7. Mutations.
8. Direct management.
9. Attachments by order of court.
10. Court of Wards.
11. Sales for arrears.
12. Sales other than for arrears.
13. Rent law suits and proceedings.
14. Payment of surplus proceeds and refunds.
15. Resumptions.
16. Civil suits.
17. Proprietary allowances.
18. Miscellaneous.
19. Remarks.

General Register 42.—*Of Survey Records.*

1. Serial number of press.
2. Number of shelf or compartment.
3. Number and name of village.
4. Number of bundle.
5. Village plans.
6. Boundary cases.
7. Remarks.

Register 41*A.*—*Of Records of cases not connected with any*

Register 41*B.*—*Receipt and disposal of records by Record-keeper.*

1. Date of receipt.	5. Number of records.
2. Court or Department from which received.	6. Date when registered and shelved.
3. Class of cases.	7. Remarks.
4. Year and month when disposed	

and surveys. 5-1-93.

14-11-91.

7. Date of depositing in the record-room.	13. Number of bundles.
8. Signature of the amla deposit-	14. Date of destruction, with the signature of the Record-

"Except in Chittagong, where a special form has been prescribed." 11-9-92.

1. Serial number of process.
2. Nature of process.
3. Court from which the process is issued.
4. Number and year of case, and nature of case.
5. Name of person on whom to be served.
6. Place and distance from Court.
7. Number of duplicate processes accompanying the original.
8. Date of deposit of talabana.
9. Date of receipt by Nazir.
10. Date of delivery to peon.
11. Name of peon.
12. Number of days allowed for service.
13. Date of actual service.
14. Date of return to Nazir.
15. Date of return to office.
16. Signature of Clerk of the Court.
17. Remarks.

1-3-92

43 NOTE.—Column 1 is intended for the serial numbers of the original processes, from which copies are made for service. 1-3-93.

"Register 45A. Landed property owned by Managers, Sub-Managers or Tehsildars (non-gazetted officers) of Government estates—

1. Name and designation of officer.
2. Description of the locality, such as district, sub-division thana, mouzah, &c., where the landed property lies.
3. The extent and interest owned.
4. Annual value.
5. The method—inheritance, purchase and the like—by which acquired.
6. Date of acquisition (approximate).
7. Remarks.

N. B.—This register is to be kept in the Board's office only." 8-9-90.

Register 43.—*Processes.*

1. Serial number.
2. Name of applicant for service or execution.
3. Name of party on whom to be served.
4. Date of order for the issue of process.
5. Number in register 30 of peon employed.
6. Name of place at which served.
7. Distance of place from court.
8. Fees levied or received, divided into—
   (*a*) Process fees.
   (*b*) Railway fare, boat hire, ferry tolls, postal charges, &c.
   (*c*) Demurrage.
   (*d*) Total.
   (*e*) Date of deposits.
9. Date and hour of peon's departure.
10. Date and hour of peon's return.
11. Time occupied.
12. Remarks.

Register 44.—*Occupation of Peons.*

(A separate series of entries for each month.)

1. Serial number of peon in register 30.
2. Name of peon.
3. Salaried, or occasionally employed.
4. Distance travelled this month.
5. Number of days absent from office.
6. Number of journeys taken this month, divided into—
   (*a*) Carrying one process.
   (*b*) Carrying two.
   (*c*) Carrying three.
   (*d*) Carrying four.
   (*e*) More than four.
   (*f*) Total.
7. Number of processes carried this month.
8. Charges incurred on account of—
   (*a*) Salary or earnings of peons.
   (*b*) Railway fare, boat hire, ferry tolls, postal charges, &c.
   (*c*) Total.
9. Remarks.

Register 45.—*Lands and Houses owned by Ministerial Officers.*

(A page to each officer.)

1. Serial number, name and designation of officer.
2. Nature of property and extent of interest held.

NOTE.—This includes immoveable property as well as shares in any partnership or company doing business as a land mortgage bank.

3. District in which the property is situate.
4. In whose name held.
5. How acquired, whether by purchase, inheritance, or otherwise.
6. When acquired.
7. Signature and certificate of the officer that he has no other immoveable property besides that mentioned in column 2.
8. Remarks by immediate superior.

(*Note.*—If after the first return is submitted no fresh acquisition is made, the fact should be stated in the next year's statement.)

Register 46.—*Leave of Ministerial Officers drawing Rs.* 10 *a month and upwards*

1. Name of officer.
2. Appointment held by him.
3. Salary (including allowances).
4. Description of leave granted.
5. Clause and section of Code under which leave granted.
6. Rate of allowance during leave.
7. Initial (and date) of officer granting leave.
8. Length of leave granted.
9. Date of commencement of leave.
10. Extension granted.
11. Date of return to duty.
12. Initial (and date) of officer receiving report of return to duty.
13. Remarks.

Register 47.—*Stamp cases.*

1. Serial number.
2. Name of applicant or designation of officer forwarding the document.
3. Nature of document.
4. Amount value (of transaction).
5. Date of document.
6. Name of executant.
7. Date of order.
8. Value of paper which should have been used under Act I of 1879, sub-divided into—
   (*a*) amount;
   (*b*) according to what schedule and article.
9. Value of paper on which written.
10. Amount imposed, sub-divided into—
    (*a*) duty;
    (*b*) penalty;
11. Amount realized, sub-divided into—
    (*a*) duty;
    (*b*) penalty;
    (*c*) Total.
12. Date of realization.
13. Number and date of treasury receipt.
14. Date of return of document.
15. Remarks.

Register 48.—*Excise Cases.*

1. Serial number.
2. Date of institution.
3. How the case originated.
4. Nature of the case.
5. Names of parties.
6. Date and abstract of order.
7. Under what Regulation the case is decided.
8. Amount of reward ordered.
9. Names of parties to receive reward.
10. Date of payment.
11. Date of realization and the amount of fine realized.
12. Remarks.

NOTE.—This register should be examined by the Collector once a month, and explanation called for when the rewards have not been paid.

Register 49.—*Excise Licenses.*

1. Number of license issued.
2. Date of license and period to which it extends.
3. Locality of shop.
4. Name of vendor or licensee.
5. Amount of license fee.
6. Amount of fee paid in advance.
7. Quantity of exciseable articles purchased, and amount of fee paid in each month.
8. April.
9. May.
10. June.
11. Total first quarter.
12. July.
13. August.
14. September.
15. Total second quarter.
16. October.
17. November.
18. December.
19. Total third quarter.
20. January.
21. February.
22. March.
23. Total last quarter.
24. Total of columns 11, 15, 19 and 23.
25. Remarks.

Note.—There should be a separate register for each article.

Register 49A—Temporary license-fee payments (Excise).

1. Number of license issued.
2 Date of issue.
3. Period to which license extends.
4. Locality of shop.
5. Name of vendor or licensee.
6. Amount of license fee paid.
7. Date of payment.
8. Quantity sold.
9. Remarks.

[DIRECTION.—Each settlement or license should have a separate number, and a leaf or a page is to be kept apart for each different kind of licenses.] 8-10-88.

1. Sale proceeds of fruits, trees, &c, within the Excise office compound, if realised by excise officers.

2. Sale proceeds of locks, distillery sheds and buildings, measuring glasses, old furniture, old stores and materials of distillery buildings, if the sales are effected under the orders of the Excise Department.

3. Rent of ganja gola and godowns in the Excise office compound, and of distillery land.

4. Hire of godowns, if the same is realised by the Excise Department.

5. Duplicate license fees.

6. Ganja and siddhi import pass fees.

7. Sale proceeds of articles confiscated under the excise and opium laws.

8. Fines levied by revenue authorities under the excise and opium laws.

9. Pay of clerk giving evidence in the Civil Court. 4-7-89.

In the case of *outstills* it is desirable, in columns 8 to 19 of this register, to show the quantity and description of materials distilled and the quantity of spirits sold. The heading in column 7 is therefore in the case of *outstills* to be corrected to "Quantity and description of materials distilled and quantity of spirits sold," in the place of "Quantity of articles purchased."

Each page of this register is to be initialled by the Excise Deputy Collector, or the officer in immediate charge of the Excise Department, as evidence of the entries contained in it being correct.

Register 50.—*Chalans of money on account of excise revenue paid to the treasury.*

1. Serial number.
2. Date.
3. Number of chalans in consecutive series.
4. From whom received.
5. On what account.
6. License fees.
7. Still-head duty.
8. Distillery fees.
9. Duty on ganja and other drugs.
10. Price paid for opium.
11. Miscellaneous.
12. Signature of the Treasurer.
13. Remarks.

N.B.—No chalans for excise payments shall be received in the treasury without the initials of the Excise Head Clerk or Accountant, as evidence of the correctness of the entries therein made. Every such chalan is to be at first presented to the Excise Head Clerk or Accountant, who, after being satisfied of the correctness of the entries therein made, or making therein the necessary correction, is to enter the details in the register, and return it to the presenter, having attested it by his initials.

At the end of every day the register is to be sent to the Treasurer for his signature. On its return from the Treasurer, duly signed, payments on account of license fees are to be entered in register 549. The entries of payments made in other registers on production of chalans of payments should be also daily compared with the entries made in this register, and discrepancies reconciled.

Register 51.—*Miscellaneous receipts on account of Excise Department.*

1. Number in consecutive series.
2. Date of order.
3. Particulars of the amount ordered to be realised.
4. Amount realised.
5. Date of payment to the treasury.
6. Signature of the head of the office.
7. Remarks.

N.B.—The following cases are to be entered in this Register:—

(1) Duplicate license fees.

(2) Ganja import passes fees.

(3) Sale proceeds of confiscated articles, &c., &c.

(4) Fines levied by excise authorities under sections 29 and 30 of Act VII (B.C.) of 1878.

Register 52.—*Passes for sudder distillery liquor (for districts where the passes are issued by the Excise Deputy Collector on payment of still-head duty direct to the treasury).*

1. Number.
2. Date of issue.
3. Number of shops for which pass is granted.
4. Name of person to whom given.
5. Quantity, description, and strength of spirits covered by the pass.
6. Rate of duty per gallon of London-proof sanctioned and the amount leviable according to strength.
7. Duty paid.
8. From what distillery to be taken
9. To what place to be taken.
10. Remarks.

Register 53.—*Charras passes.*

1. Date.
2. Name of applicant for the pass.
3. Quantity of charras to be imported.
4. Amount of duty paid.
5. Number and date of chalan paying the duty to the treasury.
6. Date of issue of the pass.
7. Date of arrival of the charras.
8. Date of payment of the balance of duty, if any.
9. Remarks.

Register 54.—*Siddhi passes.*

1. Serial number.
2. Date of issue.
3. Number of days for which the pass is current.
4. Name of person to whom granted.
5. Quantity of siddhi covered by the pass.
6. Amount of duty paid.
7. From what place.
8. To what place to be taken.
9. Remarks.

Register 55.—*Ganja Store-houses.*

1. Serial number.
2. Date of registry.
3. Term for which registered.
4. Name of owner.
5. Locality of store-house.
6. Description of building.
7. Capacity of store-house.
8. Remarks.

Register 56.—*Ganja Passes.*

1. Serial number.
2. Date of issue.
3. Number of days for which the pass is current.
4. Name of person to whom granted.
5. Quantity of ganja covered by the pass, distinguishing the sorts,—flat, round, and choor
6. Rate of duty.
7. Amount paid.
8. From what place.
9. To what place to be taken.
10. Remarks.

SECTION V.—REGISTERS PRESCRIBED BY EXECUTIVE AUTHORITY FOR USE IN DISTRICTS IN WHICH ACT X OF 1859 IS IN FORCE.

1	Suits	under	section	23,	clause 1,	Act X of 1859.
2	,,	,,	,,	,,	2,	,,
3	,,	,,	,,	,,	3,	,,
4	,,	,,	,,	,,	4,	,,
5	,,	,,	,,	,,	5,	,,
6	,,	,,	78,			,,
7	,,	,,	23,	,,	6,	,,
8	,,	,,	,,	,,	7,	,,
9	,,	,,	24, Act X of 1859.			
10	,,	,,	28,		,,	
11	,,	,,	147,		,,	
12	Applications	under	section	25,	,,	
13	Applications	under	section	9, Act VI (B.C.) of 1862.		
14	,,	,,	,,	10,	,,	
15	Special applications		,,		,,	
16	Applications		,,	27, Act X of 1859.		
17	Notices of deposit		,,	5, Act VI (B.C.) of 1862.		
18	Executions of decrees under the rent laws.					

Registers Nos. 1 *to* 16 *of Rent-law Suits and Applications.*

1. Serial number.
2. Names of parties, and their place of residence.
3. Date of institution.
4. Abstract of the case.
5. Value of the claim
6. Name of deciding officer.
7. Date of disposal.
8. Abstract of order.
9. Remarks.

Register 17.—*Notices of Deposit.*

1. Serial number.
2. Names of both parties, and their place of residence.
3. Date of application.
4. Abstract of the case.
5. Amount deposited.
6. Date of notice
7. Amount withdrawn, and date.
8. Remarks.

Register 18.—*Cases of Execution of Decrees under Act X of* 1859.

1. Serial number.
2. Number of case in the rent suit register.
3. Names of parties.
4. Purport and date of decree.
5. How and when put in course of execution.
6. Particulars of objection, if any.
7. Substance of final order.
8. Remarks.

NOTE.—Enter all applications, even though opposed.

NOTE.—The numbers and headings of the Registers to be used under the Cess Act IX (B. C.) of 1880, and under the Waste Land Rules will be found in the Manuals on those subjects.

CHAPTER IX.

Returns.

Section I.—General.

Board's list.

1. A PRINTED list (*see Appendix*) of all the returns required from District Officers and Commissioners in the Revenue Department is supplied by the Board: it should be hung up in a convenient place in all revenue offices.

Returns which are printed.

XVIII and XXXVI.

2. The returns numbered as in the margin are to be submitted in manuscript. Printed skeleton forms of all the other returns are supplied by the Superintendent of Stationery upon indent.

No such returns to be sent in manuscript.

3. Excepting the returns enumerated in the margin of rule 2, no return must be submitted in manuscript without a special explanation of the reason why the printed form has not been procured. Any return submitted unavoidably in manuscript should be drawn up in as compact a shape as possible, no paper of a size larger than foolscap being used if it can be avoided.

Vernacular returns.

4. The returns must be submitted to the Commissioner in English. But for the convenience of the ministerial officers an edition of each return is struck off in the vernacular, and on rough paper; the return should be *prepared* on this edition. Whenever a supply of English returns is indented for, the Superintendent of Stationery will understand that an equal supply of vernacular forms is wanted. For Orissa, forms with blank headings will be distributed in like manner.

Indents.

5. In indenting for skeleton forms, quote carefully the number, in the Board's list, of the return of which the form is wanted.

Due date.

6. Fifteen days from the close of the period reported upon are allowed for the preparation of every return for which a special date is not given. If a return is not submitted within a week from the due date, a letter of explanation must be sent to the Commissioner. On the due date a single list of the returns that are blank must be sent, only the numbers being quoted.

Figures to be entered systematically.

7. In preparing all figured statements and returns care must be taken to enter the figures in a neat and orderly manner,—units exactly under units, tens under tens, and so on. If this is not done, the labour of checking and examining is greatly increased.

Areas in acres. No fractions.

8. Unless specially ordered otherwise, all areas are to be shown in English acres; and unless sub-columns are provided, no fractions are to be entered anywhere. When fractions are not shown, a unit should, as a rule, be substituted when the omitted fraction exceeds one half, and not otherwise. This rule must be applied, however, with the proviso that the total of any column or line from which fractions are omitted shall not differ from the true total by more than half a unit; and to this end the details must be intelligently adjusted.

Importance of accuracy.

9. The Secretary of State in a despatch having laid great stress on the importance of accuracy in the preparation of figured statements, the Board desire to impress upon all officers subordinate to them, from whom administration reports are received, the necessity for the greatest care being taken to ascertain the correctness of all figures which accompany their reports.

Figures brought forward or quoted.

10. Special care must be taken to quote correctly all figures reproduced from former returns, and to explain the cause fully if they differ from the figures originally returned.

Punctuality enjoined.

11. Great inconvenience is caused by want of punctuality in the submission of returns, especially of returns of the collection of revenue, such as Nos. X and XIV, as until all the returns are received no general review of operations in the whole country can be made, nor totals struck. A prompt and regular submission of returns always characterizes an efficient district or divisional administration.

Commissioner's remarks.

12. Commissioners will understand that though most of the returns do not come through them to the Board, they are not relieved of the duty of inspecting the returns and forwarding to the Board a copy of any remarks which they think ought to be communicated. In the case especially of Returns IX, X, and XIV, the Board will expect to receive their opinion and report on the steps taken by them on the facts exhibited in the returns, and will await their recommendations in regard to the propositions made by the district officers in such matters as the remission of balances, removal of estates, disposal of Government estates, &c., &c. Prompt supervision, it must be remembered, is an essential element of successful administration. As a rule periodical returns should be disposed of, and resolutions recorded on them should be transmitted to the Board, within ~~three~~ days of the receipt of all returns in a Commissioner's office. In future an explanation must invariably be submitted to the Board when the above directions are not complied with.

Section II.—Explanations.

What entries to be explained.

1. Explanations are required of every entry in any column of which the heading in the Board's form is in italics.

Form of explanation.

2. Explanations are to be submitted in the following form, care being taken to commence the explanation close up to the left hand side of the column headed "explanation":—

Table.	Heading.	Column.	Explanation.
I	A	9	These cases are pending, &c.

3. When one copy of a return is sent to the Commissioner and another to the Board, explanations must accompany both.

Not always to be forwarded to the Board.

4. Explanations specially called for by a Commissioner need not generally be forwarded to the Board unless the Board call for them. The Commissioner must use his discretion in forwarding such of the explanations which come under this rule as he thinks will certainly be required.

Nature of explanations not to be given.

5. When, as in Returns II and VIII, explanation is required of any exceptional delay in the disposal of cases, it is not to the point to say that they have been *since disposed of*: the causes of the delay must be explained. Nor is it sufficient to say that they have been recently transferred to the file of one subordinate officer from that of another: the cause of delay on the part of the latter officer must be explained.

Care to be taken in wording explanations.

6. District officers should always give their explanations in their own wording, taking care, first, to make themselves really masters of the facts of the case. The crude notes of the ministerial officers are not sufficient, and their submission almost always causes double trouble to the supervising offices, and eventually to the officer who sends in the return.

Section III.—Land Revenue Return X.

Its accompaniments.

1. Returns X, XI, and XII, should be submitted simultaneously. Nos. XI and XII need not include any entries made under authority from the Board.

Its character.

2. Careful attention must be paid to instruction I at the head of table II, Return X. The whole year's demand as exhibited in the district Revenue-Roll, whether "land revenue," "malikana," or "police," must be entered in columns 3 and 16 of the first quarter's return, DIVIDED INTO ITS FOUR QUARTERLY INSTALMENTS; and this arrangement must be repeated in every subsequent return. The object is to show separately the transactions in regard to each quarterly instalment. Columns 4 and 5 and 17 and 18 will be blank, unless there has been some change in the district Revenue-Roll, by transfers of estates, settlements, abatements, divisions, &c. Such changes should appear only against the quarters of which the revenue to be collected during the year is affected. For instance, an addition to the revenue which takes effect from the *second* quarter will not be entered as affecting the *first* quarter until the following year.

Test table.

3. The Board supply a TEST TABLE for ensuring the correct preparation of this return and its exact examination in the Commissioner's office. Officers are to be careful to see that this table is kept by their clerks always before them and fully used.

Waste land lots to be shown.

4. In submitting Return X, district officers should always note at the foot of it how many, out of the number of estates entered in column 31, table I, are waste land lots temporarily held revenue-free under the new Waste Land Lease Rules, or other estates on which revenue will become payable at a known date, and the dates on which each such lot or estate will become liable for revenue.

Government shares in private estates to be included.

5. Government shares in permanently-settled estates, of which it is not desirable to make a partition, should be included among the estates belonging to private individuals, and must not be classified separately as Government estates in Return X. The demand for such shares should be treated as rent and not revenue, and shown under headings (*g*) to (*j*) (Fluctuating Department), column 6, table II of Return X, with a note to the following effect at the foot of it:—"Of this amount Rs. are collections from share of estates in which Government is co-proprietor only."

Classification of remission.

6. As regards remission of revenue, "nominal remissions" and "remissions of right" should be excluded from the amount of the demand shown in column 3, table II of Return X, and shown as "reductions of demand" in column 5, and not as remissions in columns 13 and 14. These items are not real remissions, for they represent sums which are not only unrealizable,

6. In submitting explanations of remissions of revenue in Table IV of Return No. X, district officers are requested to specify separately the amount of revenue written off as (1) remission of right, (2) remission of grace, and (3) nominal remission—(*vide* Board's Circular Orders No. 5 of October 1873 and No. 3 of February 1874). 5-10-92.

Classification of remission.

but which were not properly demandable. It must be borne in mind that "remissions of grace" should only be shown in columns 13 and 14, table II of Return X, with a full explanation of the circumstances under which they were allowed. This rule also applies to the heads "Malikana" and "Police Revenue."

How it is to be shown.

7. In order to prevent the very general and incomplete character of the explanations which are often given in Return X of the *arrear balances*, amounting in many instances to no more than that certificates have been issued; or even, in some cases, that a subordinate officer has been called upon to expedite the collection, it has been declared that such explanations are quite useless, and the Board desire that the explanation of each item of the balances should be so framed as to give clear and satisfactory information on the following points:—

Explanation.

I.—The year on account of which each portion of the balance is due.

II.—The causes which have prevented the realization of the balance before the quarter under review.

III.—The progress which has been made during the quarter under review towards realization. Where a considerable time has elapsed, and since compulsory processes have been issued for realization, it should be explained why they have not been successful.

In order also to enable the superior revenue authorities to trace the progress which has been made during the quarter under review in reducing each item of balance which is shown in the previous quarter's return, Collectors are requested to give a consecutive number to each explanation. The explanations annexed to the statements of subsequent quarters should refer by number to the explanation of the previous quarter which covers the particular item. No such elaborate explanations are required of balances of less than six months' standing whether appearing in the table of arrears or that of current balances, but it must be distinctly shown that the balances are recent. It will be sufficient in these cases for the Collector himself to keep a close watch over the balances, and (except where satisfactory progress has not been made during the quarter in the collections generally) to give a more general explanation, such as that "certificates were issued last quarter."

8. In explaining arrear balances in table IV of Return X, district officers should always specify the year to which such balances respectively belong.

Arrear balance.

Section IV.

Annual Land Revenue Report.

Each Commissioner of a Division is required to submit to the Board an Annual Land Revenue Report for the districts of his division by the 30th of May in each year.

2. The following general instructions for the preparation and submission of this report are to be carefully observed.

Conciseness.

3. All annual reports are to be curtailed in length to the utmost extent which is consistent with a proper examination of the facts and figures contained in them. Conciseness must be studied. The object to be aimed at in the preparation of these reports should be to convey the greatest amount of information in the fewest words possible. The practice of weaving into sentences figures already given in tabular statements is to be avoided. Extracts from the reports of subordinates are to be summarised, not strung together. No unnecessary contentious matter is to be introduced. Reports are not the proper medium for submitting definite proposals, which should form the subject of separate communications.

Range.

4. The subjects should be separately noticed in the order in which they are numbered below, but only so far as illustrated by the figures of the year. It will not be necessary in each annual report to repeat *de novo* facts, or discussions of facts, already fully on record. Each subject should be noticed, unless all that has to be said has already been mentioned in recent reports, in which case such reports should be expressly referred to. The Board do not require with the divisional reports the elaborate statements which are appended to their own reports. Statistics, as such, should be excluded; but any special features of the year's operations may be illustrated by figures. This, however, can be done without any lengthy analysis of demands, collections, and balances.

Method.

5. The treatment of each subject or heading of the report is to be commenced on the top of the first or third page of a sheet of paper—an arrangement which will facilitate the handling of the divisional reports on each subject when the Board's Annual Land Revenue Report is under preparation.

Punctuality.

6. As great inconvenience is caused by want of punctuality in the submission of the Collector's and Commissioner's Land Revenue Reports, the particular attention of these officers is drawn to the orders of Government appended to circular order No. 11 of January 1879 (see Appendix) and they are desired to submit their reports on the dates fixed by Government. It will be the duty of the Board to

report specially to Government the name of any officer who neglects his duty in this respect.

7. To secure uniformity of treatment, the subjects dealt with in the Annual Land Revenue report are to be divided into four Parts and arranged as follows :—

ORDER OF SUBJECTS.

PART I.—COLLECTION OF THE LAND REVENUE.

1. Preliminary.
2. Four-fold classification of estates.
3. Statistics of demands, collections, remissions and balances.
4. Demands.
5. Collections.
6. Remissions.
7. Balances.
8. „ in permanently-settled estates.
9. „ in temporarily-settled estates.
10. „ in Government estates.
11. „ in ryotwari tracts.
12. Forest and Miscellaneous revenue—Working of Act XX of 1848.
13. Sale of Government lands.
14. Alienation of land.
15. Estates under direct management—Financial results.
16. Road and Public Works Cess.
17. Redemptions of land revenue.
18. Payment of land revenue by postal and revenue money-orders.
19. Operation of the sale laws.
20. Working of the Public Demands Recovery Act, VII (B.C.) of 1880.
21. Realization of Government demands by imprisonment.

PART II.—ADMINISTRATION OF THE LAND REVENUE.

22. Estates under direct management—
    - (*i.*) Agency and mode of management.
    - (*ii.*) Miscellaneous works of improvement.
    - (*iii.*) Cultivation of new staples.
    - (*iv.*) Agricultural improvements, implements, machinery, &c.

(*v.*) Education.
(*vi.*) Roads and communications.
(*vii.*) Inspection of accounts.
(*viii.*) Condition of ryots, desertions, &c.
(*ix.*) Management and improvement fund.

23. Survey.
24. Settlements.
25. Irrigation and Drainage.
26. Embankments.
27. Land Registration.
28. Separate accounts opened under Act XI of 1859 and Act VII (B.C.) of 1876.
29. Registration of tenures under Act XI of 1859.
30. Partitions.
31. Land Acquisition.
32. Waste lands.
33. Zemindari cesses.
34. Canoongos and Patwaris.
35. Advances under Act XIX of 1883.
36. „ under Act XII of 1884.

PART III.—RENT.

37. Relations of landlord and tenant.
38. Working of the Tenancy Act.
39. Rent suits.
40. Notices of enhancement and relinquishment.

PART IV.—MISCELLANEOUS.

41. Inspection by Collectors of their own offices.
42. Collector's business statement.
43. Records.
44. Treasure Trove Act (VI of 1878).
45. Training of young Civilians in survey and settlement work.
46. Merits of officers.
47. Transfers of ministerial officers.
48. Punishment of „ „
49. Securities of „ „
50. Working of the process-serving establishment.

Ir. A. Statement showing the progress made in Government estates in records of rights and settlement of rents during the year.- 3-3-93.-

2 13. Statement showing the demand, collections, and balances of zamindari dák cess and the cost of its collection. 13-2-93.

APPENDICES.

1 Statement showing alienation of land revenue during the year.

2. Statement showing the demands, collections and balances of estates under khas management.

3. Statements showing the state of collections from khas mehals during the year.

4. Statement showing the settlements effected during the year

5. Statement showing the working of the Certificate Procedure during the year.

6. Statement showing the operations under the Bengal Tenancy Act, VIII of 1885.

7. Applications made to the Civil Court for deposit of rent, service of notices of surrender of holdings and for distraint under the Tenancy Act, VIII of 1885, during the year.

7-8. Statement* showing the original suits under the Rent laws before the Revenue Courts during the year.

* To be furnished only for the districts of the Chota Nagpore and Orissa Divisions, Darjeeling and Julpigoree.

9. Statement showing the expenditure incurred in the service of processes, &c., during the year.

10. Collector's business statement.

11. Commissioner's business statement.

12. A classified statement of the merits of officers.

13.

8. In Divisional reports the following subjects need not be noticed:—

(*a.*) Mofussil tours of Commissioners and Collectors.

(*b.*) Crops and weather, except in so far as the land revenue has been affected.

(*c.*) Tea cultivation, with the same reservation.

(*d.*) Conduct of Government suits,—this subject being separately reported on to Government by the Legal Remembrancer.

(*e.*) Development of paper currency, now fully treated by the Accountant-General.

(*f.*) Collectorate libraries, except as a branch of office inspection, to be noticed if anything calls for special remark.

9. In preparing their reports Commissioners are to be guided by the following special instructions which refer in order to certain of the subjects in the list given in rule 7 above.

10. Subject 1. *Preliminary.*—Each report should begin by giving a memorandum of the date of the district reports and the date of their receipt. Each Commissioner should also give a memorandum showing the names of the officers who held the office of Commissioner of the Division during the year, and the dates on which each received and made over charge of it respectively. Any other preliminary matters which it may be necessary to touch upon should then be briefly disposed of.

11. Subject 2. *Classification of Estates.*—Under this head should be described the classification of estates according to the four-fold division laid down by Government, the relative predominance of the several classes being noticed. Any important changes in the revenue-roll, whether within any class or between class and class, should be accounted for.

1. Permanently-settled estates.
2. Estates, the property of individuals, temporarily settled.
3. Government estates.
4. Ryotwari tracts.

12. Subject 3. *Demands, collections, remissions and balances.*—The state of the collections should be briefly noticed. It is not necessary to go into every detail of arrear, real or fictitious. The statements from each district enable the Board to analyse these. But any arrears of moment should be explained, and the state of collections in estates belonging to each of the four classes should be compared, and any large falling off explained. It must be borne in mind that in supplying the particulars required it will not be necessary to give information that is apparent on the face of Return X.

13. Subject 6. *Remissions.*—Under the head Remissions those amounts should only be noticed which are allowed as "remissions of grace." "Nominal remissions" and "remissions of right" are to be excluded from it, as they are not real remissions, for they represent sums which are not only unrealizable, but which are not properly demandable.

14. Subject 8. *Balances in permanently-settled estates.*—Under this head, the balances of Government revenue on wards' and attached estates should be commented on and explained.

15. Subject 14. *Alienation of land.*—The alienations of land in each district should be shown in a statement in the form D appended to Rule 7, Section IV Chapter III of this volume.

16. Subject 15. *Estates under direct management. Financial results.*—The report should be accompanied by a statement in the form given below, showing all estates under khas management whether Government property or otherwise. Where the collections from such estates are shown to have fallen short of 90 per cent. of the demand, a special explanation should be submitted. The remissions granted should also be explained.

I.—Permanently-settled estates.

II.—Temporarily-settled estates.

III.—Estates under direct management by Government.

8-8 92.

13. "Subject 6. *Remissions.*—Under this head all remissions allowed during the year should be noticed; those written off as a matter of grace, as distinguished from those claimable as a matter of right, or nominal remissions, being fully accounted for."

5-10-92.

Collections.			
Current, including previously paid in advance.	Arrear.	Advance for future periods.	Total.

2-7-88.

"17A. Subject 18.—The number of revenue money-orders received in each district and their aggregate amount should be mentioned, and the same information should be supplied in respect

Statement of demands, collections, and balances on account of estates under khas management in each district.

District.	Names of estates under khas management.	Demand.			Collections.			Remissions.			Balances.			Percentage, column 7 on column 4.	Percentage total collections (column 8) on demand (column 5).	Percentage of remissions (column 11) on demand (column 5).
		Current.	Arrear.	Total.	Current.	Arrear.	Total.	Current.	Arrear.	Total.	Current.	Arrear.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Total...																

NOTE.—A foot-note should be entered explaining which are Government estates and which are estates of private individuals.

17. Subject 16. *Road and Public Works Cess.*—The main facts in connection with the working of the Road Cess and Public Works Cess Acts should be noticed; but it is unnecessary to go into minute details, as the returns of the cesses will be separately compiled and reviewed soon after the land revenue report is due.

It will be sufficient to give the statistics of demands, collections, remissions and balances of Cess for the year of report in the following form:—

Districts.	Demands.			Balance.			Deduct remissions.	Net arrears.	Percentage of net balances on gross demand.
	Current.	Arrear.	Total.	Current.	Arrear.	Total.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(District *A*, give name)—									
Road Cess									
Public Works Cess ...									
Total ...									
(District *B*, give name)—									
Road Cess									
Public Works Cess ...									
Total ...									

Care should be taken to have the figures accurate. Any very special circumstances may be noticed; otherwise explanations may be left to be dealt with in the separate report on cess operations. Amounts collected in advance for future periods should be mentioned for each district. The results of valuations and re-valuations as affecting the demand of the districts concerned should be briefly reported.

18. Subject 19. *Operation of the sale laws.*—The causes which have led to estates being brought to sale during the year should, as far as possible, be explained.

19. Subject 20. *Working of the Public Demands Recovery Act VII (B.C.) of* 1880.—The working of the Certificate Procedure under Act VII (B.C.) of 1880 should be illustrated as fully as possible, accompanied by a statement in the form given below for each district, showing how certificate cases were disposed of during the year:—

Number of certificates filed during the year.	Number of cases in which payments were made on mere issue of notices.	Number of cases in which payments were made on attachment of property.	Number of cases in which recourse to actual sale was necessary.	Number of cases in which warrant was issued and amount paid without recourse to imprisonment of defaulters.	Number of debtors imprisoned.	
					Number released on payment of debt before expiration of imprisonment.	Number released without payment of debt.

It should be specially noticed whether the mere intimation of the certificate having been made is ordinarily sufficient to bring about payment, or whether payment is withheld until property is actually sold in execution.

20. Subject 22. *Estates under direct management.*—Regarding estates under the direct management of Government and ryotwari tracts, the general character of the management, whether by European or native agency, should be reviewed in each district. Some account should be given of the expenditure on (1) primary education, (2) roads and communications, and (3) miscellaneous local improvements, specifying the total amount assigned, its distribution and the practical results obtained under each head; and specially should such matters be noticed as the efforts made by managers of the estates to extend clearances, to introduce the cultivation of new staples, the adoption of a better system of agriculture, and the appliance of machinery in the numerous ways in which it can save labour. Mention should also be made of the measures taken to test the accuracy of the accounts kept by the rent collectors; and the number of inspections made, the name of the inspecting officer and of the office inspected, with the general results, should be stated. The working of tehsildari and other establishments of the kind should be specially reported.

" The Collector's annual report on the conclusion of summary settlements prescribed by rule 6, Chapter XI of the Settlement

"22. Subject 25. *Irrigation and Drainage.*—Only irrigation works which are *not* under the Public Works Department should be treated in this Part." 5-2-93.

"Another statement, district by district, in the following form should be appended showing the progress made in respect of each settlement under the Tenancy Act which is supervised by the local officers:—

Statement showing progress made in Government estates in record of rights and settlement of rents under the Bengal Tenancy Act during the year 189

Division.	District.	Name of estate.	Estimated area in acres.	Total number of villages.	Area surveyed in acres.			Number of villages in which record of rights has been completed.		Total number of raiyats in the villages in column 5.	Number of raiyats whose rent had been recorded and status determined.			Cost during the year.			Remarks.
					Up to the end of the preceding year.	During the year under report.	Total area surveyed.	Up to the end of the preceding year.	During the year under report.		Up to the end of the preceding year.	During the year under report.	Total of columns 12 and 13.	Survey.	Settlement.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

"A similar statement must also accompany the report to show the progress of work in *private* estates." 3-3-93.

on, as also the efficiency for this portion of their work of the sub-divisional establishments of sub-deputies, canoongos, and surveyors, with their subordinates, so far as there is anything new to report. Here, too, will be the place to introduce any remarks on local peculiarities of settlement or tenure.

21. Subject 24. *Settlements.*—An account should be given of the settlements in progress, with any observations that may suggest themselves as to the rates of settlement, the term, the persons settled with, the rights of tenants, and generally the policy pursued, accompanied by a statement for each district showing the following particulars in regard to each of the settlements effected during the year:—(1) towjih number of estate (2) name of estate, (3) area in acres, (4) former net jumma, (5) present net jumma, (6) increase, (7) decrease, (8) term of settlement, (9) status of persons settled with, (10) remarks. In the last column it should be stated what estates are the property of Government and what the property of private individuals. The number of settlements effected as shown in this statement, as well as total net revenue, should correspond exactly with the figures entered in table VII of return No. XLI for each district. Here also may be noticed any peculiarities in regard to malikana allowances.

It should be noticed under this head whether the settlement work is promptly and efficiently dealt with. In each case it should be mentioned on what date the estate was made over for settlement and when the settlement was completed.

22. Subject 25. *Irrigation.*—Irrigation, so far as it need be noticed in the Land Revenue Report, should be treated in this Part.

23. Subject 26. *Embankments.*—Embankments and the working of Act II (B.C.) of 1882 should also be noticed.

24. Subject 27. *Land Registration.*—The working of Act VII (B.C.) of 1876 should be specially reviewed. The completeness or incompleteness, and the condition, of the general and mouzahwar registers should be explained in some detail.

25. Subject 30. *Partitions.*—Under the head of Partitions, all cases pending more than two years should be noticed and accounted for.

26. Subject 31. *Land Acquisition.*—The management by Collectors of cases under Act X of 1870 should be specially commented upon.

27. Subject 37. *Relations of landlord and tenant.*—This will be the place for any observations on the general relations between landlords and tenants.

28. Subject 38. *Working of the Tenancy Act.*—A general view of the working of the Bengal Tenancy Act, so far as it is administered by Revenue Officers, should be given. The following sections of the Act should then be specially treated :—

1.	Transfer of tenures—		
	Voluntary	Section	12 (3)
	By decree sale	„	13 (2), 14
	By succession	„	15
2.	Preparation of price-lists	„	39
3.	Commutation of rent payable in kind ...	„	40
4.	Orders for the appraisement or division of produce	„	69, 70
5.	Registration of improvements ...	„	80
6.	Certificates of Collectors as to acquisition of land for building or other purposes...	„	84
7.	Notices of re-entry upon land by landlords	„	87 (2)
8.	Written permission to landlords to measure land under	„	90
9.	Applications by Collector for appointment of a common manager under ...	„	93
10.	Progress made in the preparation of a survey and record of rights under Chapter X		
11.	Progress made in the preparation of a survey and record of proprietors' private lands under Chapter XI ...		
12.	Local enquiries held by order of a Court	„	158

29. Subject 41. *Inspection by Collectors of their own offices.*—Commissioners are to notice these reports in their annual administration reports, stating their opinions in respect to each district officer subordinate to them respectively, as to the care and efficiency with which his half-yearly inspections have been carried out. ^ ^ ^

30. Subject 44. *Treasure Trove Act* (*VI of* 1878).—If any applications have been presented during the year under report under section 4 of the Treasure Trove Act (VI of 1878), or any proceedings taken before the Magistrate under section 20 or 21, or under rule 10 of the rules for the working of the Treasure Trove Act, they should be briefly noticed.

31. Subject 45. *Training of young Civilians in survey and settlement work.*—The Board consider it exceedingly desirable that young officers should be encouraged to make themselves as soon as possible fully and practically acquainted with everything relating to the survey maps and records (including the mehalwar and mouzahwar registers), particularly with the manner in which property is subdivided and shown in the maps. A great deal

"The state of the library is to be mentioned, and it is to be specially stated whether the whole of the books are safe and in good condition or not." 6-5-89.

"The Government of Bengal has also lately directed that special attention should be paid to the training of the junior Civilians in the work of (*a*) survey, (*b*) kĥanapuri, and (*c*) attestation. The Board therefore desire that Collectors and Commissioners will take such measures as will ensure the above. Commissioners when on circuit will carefully ascertain how far this rule has been attended to and will mention the subject more fully [*vide* rule 4 (as now revised), section VII, page 21 of the Revenue Officers' Manual, 1888] in their Land Revenue Administration Report." 8-2-94.

"(Excepting so far as it relates to securities given by Excise officers, which should be submitted to Commissioner of Excise, Bengal.)" 10-12-89.

35. Subject 51. *Working of the Zamindari Dák Cess Act, VIII (B.C.) of* 1862. The main facts in connection with the working of this Act should be noticed. A statement showing the demand, collections, and balances of zamindari dák cess and the cost of collection should be sent with the report. 13-2-93.

classified. 4-1-93.

of most useful information as to the tenure of land, &c., is contained in these documents. They are, moreover, constantly filed as exhibits, and, if thoroughly understood by the presiding officer, are often of great assistance in the disposal of cases of many kinds. The Board therefore desire that Collectors and Commissioners will take such measures as will ensure the above. Commissioners when on circuit will carefully ascertain how far this rule has been attended to, and will mention the subject in their annual report.

32. Subject 46. *Merits of officers.*—The names of officers, who have done little or no work in the Revenue Department during the year, should not be submitted for favourable mention in the Board's Annual Land Revenue Report, under this heading.

Every gazetted officer employed in revenue work under a Commissioner should be placed by him in one of four classes, headed Bad, Average, Good, Very Good. In this last class only officers who have exhibited singular ability and industry during the year should be entered, and remarks should be made only as regards those in the first and last classes. As regards these, it should also be stated in detail what kind and what general amount of revenue business each officer has done during the year under report.

When either a Collector or a Commissioner quits office towards the close of the year, he must prepare the statement required from him under rule 35 below before he makes over charge to his successor. The duty of his successor, under such circumstances, is confined to a general expression of opinion upon the statement, unless he has sufficient ground for offering any detailed opinion.

33. Subject 47. *Transfers of Ministerial Officers.*—If any transfers of ministerial officers are made under the provisions of rule 3, Section V(*a*), rule 3, Section VI(*a*), and rule 18, Section XV of the Revenue Officers' Manual, they should be mentioned.

34. Subject 49. *Securities of Ministerial Officers.*—Return XXXVI should be made to Commissioners only, who should certify in their annual land revenue administration reports that the orders of Government regarding securities have been carried out in each of the districts of their divisions, respectively, explaining fully every case of failure.

35. Appendix No. 12. *A classified statement of the merits of officers.*—In an appendix to each district report a statement is to be given with the following headings :—

1. Names of subordinate officers, ~~arranged in each class in order of their merit~~, from a purely revenue point of view, according to Collector's judgment.

2. Dates from and to which employed.

3. Nature of employment.

4. Collector's opinion.

The names of all the officers subordinate to the Collector are to be entered in this statement, classified as follows :—

(*a.*) Covenanted officers who have passed the second standard examination.

(*b.*) Covenanted officers who have passed the first standard examination.

(*c.*) Covenanted officers who have not passed any examination.

(*d.*) Uncovenanted officers who have passed the second standard examination.

(*e.*) Uncovenanted officers who have passed the first standard examination.

(*f.*) Uncovenanted officers who have not passed any examination.

(*g.*) Sub-Deputy Collectors.

In like manner, as an appendix to the divisional report, the Commissioner is to furnish a statement with the following headings, for the whole division, without distinction of districts ; the classification of names is to be as in the district statement, the district officers being, however, placed at the head of all :—

1. Names of all officers in the division, ~~arranged in each class in order of their merit~~, from a purely revenue point of view, according to the Commissioner's opinion. 2. District in which employed. 3. Date from and to which employed. 4. Nature of employment. 5. Abstract of Collector's opinion. 6. Commissioner's opinion.

APPENDIX.

[*See Section IV, rule* 6.]

C. O. No. 11 of January 1879.

The Government having in circular No. 54, dated 30th December 1878, insisted on the submission of the Board's annual reports on or before the dates fixed in the schedule annexed to that circular, the Board earnestly invite the co-operation of divisional and district officers and heads of departments, to enable them to

Land Revenue Administration Report.	Stationery Annual Report.
Report on Ward's Estates.	Salt ditto.
Survey Report.	Excise ditto.
Report on the working of Road Cess.	License-tax. ditto.
Report on the working of Public Works Cess.	Opium ditto.
Customs Annual Report.	Opium preliminary report.
Stamp ditto.	Calcutta Shipping Office report.
	Anti-scorbutic Report.

This statement will be subdivided as follows, the officers in each category being separately classified. 4-1-93.

another sub-division being added to show the names of the District officers. 4-1-93.

classified. 4-1-93.

carry out the wishes of Government in regard to the reports noted in the margin.

2. All depends on the punctuality with which divisional and district officers and heads of departments submit their reports and returns* on which the Board's annual reports must necessarily be based; and the enforcement of punctuality must be carried down to the lowest reporting officer in the Revenue and other departments.

Reports.

* Commissioner's Land Revenue Report.
Commissioner's Report on Ward's and Attached Estates.
Commissioner's Survey Report.
Commissioner's Excise Report.
Commissioner's License-tax Report.
Commissioner's Stamp Report.
Calcutta Collector of Custom's Customs Administration Report.
Chittagong and Orissa Commissioner's Customs Administration Reports.
Calcutta Collector of Custom's Salt Report.
Commissioner's (Burdwan, Chittagong, Dacca, Orissa, and Presidency) Salt Reports.
Behar and Benares Agents' Opium Reports.
Superintendent of Stationery's Report on the Stationery Department
Calcutta Shipping Master's Report.
Calcutta Shipping Master's Anti-scorbutic Report.
Superintendent of Stamps' Report on the Stamp Department.

Returns. †

Return No. II.
" " VII.
" " VIII.
" " X.
" " XXXI.
" " XXXII.
" " XLI.
Annual return of demands, &c., of Road Cess.
Annual return of Public Works Cess.
Return No. IVB. (Salt.)
Return No. XIV (Excise).
" " XXIC (Stamps).
" " XXID } (Salt).
" " XXIE }
" " XXIII (Stamps).
" " XXIX (Excise).
" " XXXV (Stamps).
" " XLII (Excise).
" " N }
" " R } License tax.
" " S }
" " T }

3. The terms of the Government order which is annexed hereto are such as to leave no course open to the Board other than to lay before the Lieutenant-Governor the name of any officer whose failure to submit his report punctually has been the cause of any material delay in the submission of that from a superior office, or of such report being submitted in an incomplete form.

† The numbers of some of these returns have been changed since the date of this C. O.

Government Circular No. 54, dated Calcutta, the 30th December 1878.

In inviting your special and early attention to the schedule annexed to this letter, which specifies the dates on which all reports should be submitted by the officers of Government to their immediate superiors, I am directed to point out that most of the dates entered therein were fixed with great care, in orders issued at various times by the different departments of this Government, so as to allow ample time to each class of officers for the preparation of their own reports from the materials furnished by their subordinates, and it was expected that no difficulty or delay would be experienced in rigidly adhering to the orders then passed. In practice, however, it has been found that there is a growing tendency to disregard or to interpret loosely the wishes of Government in this respect, and that punctuality in the submission of reports of every kind is more and more falling into disuse. The local officers, and in many cases the heads of departments, do not appear to have realized that remissness on the part of a single officer entails consequences which are not confined to the single report which is delayed, and which may result in deferring the submission of the annual administration report of this Government to the Secretary of State for India. No doubt in some cases the non-submission of reports by local officers is due to sudden transfers, in consequence of which the report on a particular branch of administration has to be written by an officer who is new to the district, and is compelled to base his report, not on his own experience, but on such materials as may have been collected for the purpose by his predecessor in office. But in such cases, while every allowance will be made for the inadequacy of a report prepared by an officer who

has only recently taken charge of his duties, the Lieutenant-Governor must insist upon the literal observance of the orders enjoining punctuality. Reports of whatever nature must be sent in on or before the dates when they are due, and the absence of complete materials will not be accepted as an excuse for delay. It cannot be admitted for a moment that a sudden transfer shortly before the date when an important report is due in any way absolves the officer who is transferred from his responsibility for the adequate preparation of the report which should record the results of his administration, and whenever it is found that neglect or want of foresight on the part of the officer who is relieved has had the effect of hampering has successor and compelting him to send in a meagre report, the Lieutenant-Governor will be compelled to take serious notice of the omission to place on record the main facts of the district administration in a form which should be available for the compilation of the report which is due. The officer from whom the report is due at the time will be held solely responsible for its submission on the prescribed date; and, in the event of the report proving defective in any material respect, it will be a question for subsequent consideration whether the present or the past incumbent of the office should be considered to be answerable for that defect.

2. At the present time the paramount importance of enforcing punctuality in the preparation and submission of reports has been pressed upon the notice of the Lieutenant-Governor by the Government of India at the instance of Her Majesty's Secretary of State for India. The Government of India observe:—

"I am to take this opportunity of commenting upon the unpunctuality with which some local Governments furnish their administration reports, as will be seen from the enclosed table showing the dates on which the several reports were received in this office during the past four years. Her Majesty's Government have also, on more than one occasion, noticed the delay which occurs in the transmission of the reports in question by the Local Government and Administrations to the India Office. The latest date for the despatch of an administration report from the province which it concerns should be the 15th December next after the close of the official year. If despatch is delayed after that date, special explanation should in each case be submitted to the Home Department The Governor-General in Council trusts that suitable measures will be taken to secure greater punctuality in future. Such punctuality can only be secured if all the departmental reports, on which the administration report must necessarily be based, are submitted punctually by the several grades of authorities on the prescribed dates. And the enforcement of punctuality must be carried down to the lowest reporting officer in all departments. If a single sub-divisional officer's report is late, the Collector's report is delayed; if a single Collector's report is after time, the Commissioner's report is kept waiting; and so with the district reports in the Revenue, Educational, Registration, Jail, and other departments. It does not seem that delay in the submission of these reports is always due to the magnitude of the transactions to be reported upon, for the British Burma and Oudh reports appear to have been among the most unpunctual. The Central Provinces report is the only provincial report that has been prepared and submitted with regularity and punctuality. I am to suggest that each Local Government and Administration should again look into the matter, and should prescribe fixed dates for the submission of district and departmental reports. Supervising officers would then be responsible that the orders of the Local Government were obeyed, and by degrees punctuality would be secured."

3. In order to give effect to the wishes of the Government of India and the Secretary of State, the Lieutenant-Governor directs that the dates prescribed in the schedule hereto annexed shall in future be scrupulously observed by the officers from whom each class of report is due. No excuse will be accepted for failure to submit a report of some kind on the prescribed date; and in special cases, where the inadequacy of a particular

report appears to be due to changes in the district staff, the apportionment of the blame will be regulated by the considerations adverted to in detail in the first paragraph of this circular. Failure to submit reports in time will seriously affect the prospects and promotion of the officers concerned. Sir Ashley Eden is well aware that much of the delay which continually occurs in the submission of reports is due to a laudable desire on the part of Government officers to furnish a complete and telling narrative of their administration; but it is also to be feared that in many cases this delay is traceable to the belief that the commendation earned by a suitable report will outweigh and outlast any censure that may be passed for delay in submission. It should now be understood once for all that delay in sending in a report is a fault for which no merit in the report itself can atone, and that superior officers will not be allowed to plead the non-receipt of reports from their subordinates as an excuse for delaying their own reports.

**Statement showing the Annual Reports received by the Government of Bengal and the dates on which they are due.*

Department.	Title of report as submitted to Government.	Date when due from Sub-divisional Officer to Magistrate-Collector.	Date when due from Magistrate-Collector to Commissioner.	Date when due from Commissioner to Board or Head of Department.	Date when due from Board or Head of Department to Government as now fixed for future observance.
Revenue	Land Revenue	15th April	1st May	30th May	From Board, 31st July.
	Wards' and Attached Estates	....	10th June	1st July	From Board, 31st August
	Opium	Not due from Sub-divisional offices.	From Sub-Deputy Agents to Opium Agents, 15th October.	From Opium Agents to Board, 30th November.	From Board, 1st February. A preliminary report is submitted to Government on the 1st September.
	Customs	....	20th April by such officers as have customs officers under them.	1st May. From Collector of Customs, Calcutta, to Board, 1st June.	From Board, 31st July.
	Salt	....	20th April	1st May	From Board, 31st July.
General	Annual Report on the working of the Calcutta Shipping Office.	....	....	....	From Board, 31st July.
	Anti-scorbutic Report	....	....	From Shipping Master, to Board, 15th May.	From Board, 31st July.
Financial	Report on Excise Administration.	15th April	10th May	1st June	From Board, 30th August.
	Administration of Stamp Department.	Ditto	Ditto	Ditto	From Board, 15th August.
	Administration of Stationery Department.	Ditto	Ditto	Ditto from Superintendent of Stationery, to Board.	From Board, 31st July.
	Working of Road and Public Works Cess Act.	....	1st May	15th July	From Board, 31st August.
	Income-tax	....	7th July	7th August	From Board, 30th September.

* Corrected up to date, February 1888.

Section V.—Miscellaneous.

Instruction for preparation of Commissioner's business statement.

To secure uniformity of practice, Commissioners are to include in the head "Letters issued from Revenue Department:" in Commissioners' business statement to be submitted with his Land Revenue Administration Report, correspondence relating not merely to the Revenue Department proper, but generally correspondence in all departments which are under the Board, for instance, Wards' correspondence, Road Cess correspondence—not relating to road works—and Public Works Cess correspondence. Circular letters or endorsements to more than one district of a division should be counted as one letter only. Special but not ordinary reminders should also be counted. On the other hand, all correspondence on the magisterial side, and also on the revenue side, in departments of work of the control of which the Board have been relieved, such as famine relief and civil suits, should be excluded.

Settlement and Division cases reckoned by estates.

2. In Return VIII settlement and partition cases should be reckoned by estates. These cases are not to be returned as "disposed of" until finally approved by competent authority. A memorandum of the cases submitted for the confirmation of superior authority should, however, be given in column 12, table I.

Lands open to settlement to be entered.

3. As soon as any lands become open to settlement, they are to be entered as hitherto, in column 4 of Return VIII, and the case is not to be written off in column 7 as disposed of, until the regular settlement for a definite term of years has been made on completed enquiries.

Summary settlement to be shown.

If a summary settlement is made pending completion of the regular settlement, the Collector is to continue to show the case in table I explaining in table II of the return the *ad interim* arrangement made pending final disposal.

Explanation.

4. If the return shows little or no revenue work done by any Assistant or Deputy, the reason must be explained.

APPENDIX.

List of Returns

Instructions.

1. Fifteen days from the close of the period reported on are allowed for the preqaration of all returns for which a special date is not given.

2. If a return is not submitted within a week of the due date, a letter of explanation must be sent to the authority to whom the return is due.

3. The Roman numerals refer to numbers in the list of returns in use, and these numbers are to be quoted in referring to any return.

4. In indenting for the blank form of any of these returns on the Suporintendent of Stationery, the number of the return is to be quoted in accordance with the preceding instructions.

5. On the due date a single list of the returns that are blank is to be sent to the authority to whom they are due, the numbers only being quoted.

6. The returns due from Sub-divisional Officers are to be submitted in time for incorporation in the district returns.

The following returns are to be furnished :—

(*N. B.*—Budget estimates and annual reports have been excluded from the list.)

I.—By a Sub-divisional Officer to a District Officer.

Number.	Period.	Subject.	Remarks.
1	2	3	4
XIII	Monthly ...	Statement of demand, collection, and balance of excise revenue.	
XV	Ditto ...	Abstract cash account (excise).	
XVI	Ditto ...	Excise licenses cancelled or surrendered.	
XIV	Quarterly...	Demands, collections, remissions and balance of excise revenue.	
XL	Yearly ...	Ganja return.	

II.—By all District Officers to their Commissioners.

III	Monthly ...	Prisoners confined in the civil jail by order of the Revenue Courts, or at the instance of Government.	
XVI	Ditto ...	Excise licenses cancelled or surrendered.	
I	Quarterly ...	Detailed account of estates held under direct management.	
V	Ditto ...	Certificates filed under Act VII (B.C.) of 1880.	

"XVIII(*a*)." 2-11-90.

"Progress made in the temporary occupation of land under section 43, Act X of 1870, for public purposes." 2-11-90.

"quarterly." 9-9-88.

Number.	Period.	Subject.	Remarks.
1	2	3	4
VIII	Quarterly...	Collectors' business statement.	
IX	Ditto ...	Abatements of reve nue and removals of estates.	Copy to the Board.
X	Ditto ...	Demands, collections, remissions and balances of land, and miscellaneous land revenue.	Ditto.
XI	Ditto ...	Extract from Register 39 (new estates) showing all entries made by the authority of the Commissioner or Collector.	Ditto
XII	Ditto ...	Extract from Register 40 (alterations of assessments).	Ditto.
XIV	Ditto ...	Demands, collections, remissions, and balances of excise revenue	Ditto.
XVIII	Ditto ...	Progress in taking lands for public purposes.	
XIX	Ditto ...	Petty cases of opium smuggling.	
XX	Ditto ...	Statement of miscellaneous non-judicial proceedings taken in the Civil Courts under the Bengal Tenancy Act.	Not submitted by District officers in the Orissa Division and Non-Regulation Districts.
XXI	Ditto ..	Demands, collections, remissions and balances of rent, road and public works cesses due to estates the property of individuals.	
XXXIV	Ditto ...	Statement of the progress made in valuation or re-valuation operations under the Cess Act.	
XXXVIII	Ditto ...	Statement of demands, collections, and arrears of cess on lands and mines.	
XXXIX	Ditto ...	Subsidiary statement or explanation sheet of figures shown in total A of the quarterly statement XXXVIII.	
XLIII and XLIV	Ditto ...	Supplementary statements of demands, collections and arrears of cess on lands and mines, Parts I and II.	
XVII	Half-yearly	Excise Inspection Report.	
XXII	Ditto ...	Prosecutions for offences against the Stamp Law.	Copy to the Board.
XXIII	Ditto ...	Statement showing the stamp duty and penalty levied by Civil Courts and Collectors, and the number of documents sent to Collectors by a registering officer or any public officer other than Civil or Criminal Court.	Ditto.

Number.	Period.	Subject.	Remarks.
1	2	3	4
XXXVIII	Half-yearly	Statement of demands, collections and arrears of road cess and public works cess on lands and mines.	From Orissa Division only.
XLIII and XLIV	Ditto ...	Supplementary statements of demands collections and arrears of cesses on lands and mines, Parts I and II.	Ditto.
XXVII	Yearly ...	Statement of partition fees.	
XXVIII	Ditto ...	Statement of recovery of advances.	
XXIX	Ditto ...	Excise charges	Copy to the Board.
XXX	Ditto ...	Realizations on account of waste lands.	
XXXI	Ditto ...	Management of estates, the property of individuals.	
XXXV	Ditto ...	Receipts and charges in the Stamp Department.	Ditto.
XXXVI	Ditto ...	Securities of officers.	
XL	Ditto ...	Ganja return ..	Ditto.
XLI	Ditto ...	Land Revenue Administration ...	Ditto.
XLII	Ditto ...	Excise revenue	Ditto.
XLV	Ditto ...	Statement of demands, collections and arrears of cess on lands and mines.	
XLVI and XLVII	Ditto ...	Supplementary statements of demands, collections and arrears of cess on lands and mines, Parts I II.	
XLVIII	Ditto ...	Statement of percentage of arrear and current collections of cess.	
XLIX	Ditto ...	Statement of objections lodged against certificates issued for the recovery of arrears of cess.	
L	Ditto ...	Statement showing the stages at which payments were made in the recovery of demands covered by certificate.	
LI	Ditto ...	Statement of separate cess account opened in revenue-paying estates under section 44 of Act IX (B.C.) of 1880.	
LII	Ditto ...	Statement of separate cess accounts opened in revenue-free estates under the rules prescribed by the Board under clause 2, section 46 of Act IX (B.C.) of 1880.	Not submitted for Midnapore and Chittagong, or the districts of the Orissa Division.
LIII	Ditto ...	Statement showing the statistics of estates and tenures assessed with cess, and their recorded shareholders.	

" XXVIIA—Yearly statement showing the expenditure incurred and the average cost per acre of the land partitioned."

2-9-90.

Number.	Period.	Subject.	Remarks.
LVI	Ditto ...	Statement of the particulars of revaluation in progress.	

10-5-92.

Number.	Period.	Subject.	Remarks.
~~LIV~~ LV	Ditto.	Statement of certificates for the realization of cess, filed, disposed of, and pending.	

2-7-89.

III.—By all District Officers to the Board.

Number.	Period.	Subject.	Remarks.
1	2	3	4
VI	Quarterly	Return of rent receipt forms sold	Not submitted by district officers in the Orissa Division and Non-Regulation districts.
VII	Ditto ...	Return of statements of Account forms sold.	Ditto.
IV	Yearly ...	Return of intermediaet registration under Act VII (B.C.) of 1876.	
XXXII	Ditto ...	Receipts and disbursements of the rate for the general management of wards', attached, and encumbered estates, and receipts of the rate for defraying part of the expense of treasury establishments.	

IV.—By District Officers in the Orissa Division and Non-Regulation Districts to their Commissioners.

II	Quarterly...	Proceedings under the Rent Laws.	

V.—By District Officers of Saliferous Districts only—

(*a*) To their Commissioners.

XXIV	Quarterly...	Consumption of salt within Salt Law limits.	Copy to the Board.
XXV	Yearly ...	Cases instituted under the Salt Law and rules within the Salt Law limits.	Ditto.

(*b*) To the Board.

XXVI	Quarterly ...	Receipts and issues of blank wholesale attrafee and charchitta rowannahs.	

VI.—By all Commissioners to the Board.

XVI	Monthly ...	Excise licenses cancelled or surrendered.	

Number.	Period.	Subject.	Remarks.
1	2	3	4
I	Quarterly...	Detailed account of estates held under direct management.	
XVIII	Ditto ...	Progress in taking lands for public purposes.	
XIX	Ditto ...	Petty cases of opium smuggling.	
XX	Ditto ...	Statement of miscellaneous non-judicial proceedings taken in the Civil Courts under the Bengal Tenancy Act.	Not submitted by the Commissioners of the Chota Nagpore and Orissa Divisions.
XXXIV	Ditto ...	Statement showing the progress made in valuation or re-valuation operations under the Cess Act.	
XXXVIII	Ditto ...	Statement of demands, collections, and arrears of Cess on lands and mines.	
XXXIX	Ditto ..	Subsidiary statements explanation sheet of figures shown in total A of the statement XXXVIII.	
XVII	Half-yearly	Excise Inspection Report.	
XXVII	Yearly ...	Statement of partition fees.	
XXVIII	Ditto ...	Statement of recovery of advances.	
XXX	Ditto ...	Realizations on account of waste lands.	
XXXI	Ditto ...	Management of estates, the property of individuals.	
XXXIII	Ditto ...	Disbursement of the rate for the general management of wards', and attached estates in the offices of Commissioners.	
XXXVIII	Half-yearly	Statement of demands, collections and arrears of Cess on lands and mines.	From Orissa Division only.
XLV	Yearly ...	Statement of demands, collections, and arrears of Cess on lands and mines.	
XLVI and XLVII.	Ditto ...	Supplementary statements of demands collections, and arrears of Cess on lands and mines, Parts I and II.	
XLVIII	Ditto ...	Statement of percentage of arrear and current collections of Cess.	
XLIX	Ditto ...	Statement of objections lodged against certificates issued for the recovery of arrears of cess.	
L	Ditto ...	Statement showing the stages at which payments were made in the recovery of demands covered by certificates.	

XVIII (a) – Ditto – 'Progress made in the temporary occupation
These returns should be submitted monthly in two copies 1870
of land acquisition proceedings for which a special 90.–
officer is employed.' –
2–11–90

"XXVIIA—Yearly statement showing the expenditure incurred and the average cost per acre of the land partitioned."

2-9 90.

Number.	Period.	Subject.	Remarks.
	Ditto.	Statement of certificates for the realization of cess, filed, disposed of, and pending.	

9-7-89

Number.	Period.	Subject.	Remarks.
LVI	Ditto ...	Statement of the particulars of revaluation in progress.	

10-5-92.

Number.	Period.	Subject.	Remarks.
1	2	3	4
LI	Yearly ...	Statement of separate cess accounts opened in revenue-paying estates under section 44 of Act IX (B.C.) of 1880.	
LII	Ditto ...	Statement of separate cess accounts opened in revenue-free estates under the rules prescribed by the Board under clause 2, sections 46 of Act IX (B.C.) of 1880.	Not submitted for Midnapore, Chittagong or the districts of the Orissa Division.
LIII	Ditto ...	Statement showing the statistics of estates and tenures assessed with cess, and their recorded shareholders.	
LIV	ditto	Statement showing the work done by the Excise Inspecting & Detective Officers 4-11-88.	

CHAPTER X.

Sales and other Processes for the Recovery of Arrears of Revenue and Putni Rents.

SECTION I.—LATEST DAY OF PAYMENT.

The days fixed by the Board generally.

UNDER section 3, Act XI of 1859, the Board of Revenue have determined that, until otherwise notified, the dates under-mentioned shall be the latest days for the payment, in the permanently-settled districts of the Lower Provinces and the province of Orissa, of all arrears of revenue and all demands which, by the Regulations and Acts in force, are directed to be realized in the same manner as arrears of revenue ; in default of which payment the estates in arrear, except as provided for in the Act, will be sold by public auction to the highest bidders.

Table of Latest Dates fixed for the Payment of the Revenue of all classes of estates in all districts.

	Estates paying an annual revenue not exceeding Rs. 10.	Estates paying an annual revenue exceeding Rs. 10, but not exceeding Rs. 50.	Estates paying an annual revenue exceeding Rs. 50, but not exceeding Rs. 100.	Estates paying an annual revenue exceeding Rs. 100.
In districts where the Bengali or Amli era prevails, except the division of Orissa and the district of Chittagong	28th March ...	12th January .. 28th March ...	28th June ... 12th January. 28th March ...	28th June. 28th September. 12th January. 28th March.
In districts where the Fasli era prevails...	28th March ...	12th January... 28th March ...	7th June ... 12th January 28th March ...	7th June. 28th September. 12th January. 28th March.
In the division of Orissa	~~8th November~~	~~28th~~ April for the 8 punnee kist ... 8th November for the 16 punnee kist..	28th April for the 8 punnee kist. 8th November for the 16 punnee kist..	28th April for the 8 punnee kist. 8th November for the 16 punnee kist.
In the district of Chittagong	26th June ...	25th May ... 25th February	25th May ... 26th December 25th February	25th May. 25th September. 26th December. 25th February.
Hazaribagh (except Kharukdiha) ... Lohardugga ... ... Singbhoom ... ... Manbhoom	28th March ...	28th January... 28th March ...	28th October ... 28th January .. 28th March ...	28th October. 28th January. 28th March.
Kharukdiha in Hazaribagh.	28th do. ...	28th January... 28th March ...	28th May ... 28th January... 28th March ...	28th May. 28th January. 28th March.
Darjeeling	12th January... 28th June ...	All estates.		

2A. Remittances of land revenue by money-orders on account of any kist must be made so as to reach, not later than sunset on the kist day, the Treasury Department of the Collectorate of the district in the accounts of which the amount is to be credited. Revenue money-orders which reach the Treasury after the kist day are not to be refused, but the amounts are not to be treated as payment barring a sale unless the remitter applies in the ordinary way for exemption of his estate from sale and his application is acceded to. If they do not reach the Treasury on or before the kist day, the estate is to be dealt with in the same manner as other estates which have defaulted, and the question whether it should be exempted from sale can only be considered by the Collector on the presentation of the usual stamped petition for exemption, or of an unstamped petition if the value of the stamp has been remitted by revenue or ordinary money-order.

Time within which revenue money-orders should reach the Treasury to which remitted.

2B. It will be a question of fact in each case whether a payment by revenue money-order reached the Treasury before sunset on the kist day. The date of receipt of the Treasury voucher according to rule 30 of the revised revenue money-order rules will be conclusive on this point. No representations from the payers that they remitted the revenue in time, and that delay occurred in the post-office or Treasury, should receive attention.

3-6-90.

2. The revenue of estates in Orissa is paid in the following proportions:—

	Proportions of kists.	Latest days of payment.
Temporarily-settled estates paying an annual revenue not exceeding Rs. 10 ...	16 annas	8th November.
Do. do. between Rs. 10 and Rs. 50	10 annas 8 pie ...	28th April.
	5 annas 4 pie ...	8th November.
Do. do. between Rs. 50 and Rs. 100	4 annas	28th April.
	12 annas	8th November.
Do. do. over Rs. 100...	8 annas	28th April.
	8 annas	8th November.
Permanently-settled estates	9 annas	28th April.
	7 annas	8th November.

Provision for close days.

3. When the latest day of payment falls on a Sunday or holiday, being a day on which the Collector's office is authorized to be closed, the first open day after such Sunday or holiday is to be taken as the latest day.

Section II.—Procedure on Latest Day.

Collector to be present.

1. On the latest day of payment the Collector is to be present at the office in person until sunset, and he must regard this as a duty to which no other should be preferred. If his attendance in person be impossible, an Assistant or a Deputy Collector is to attend.

Lump payments.

2. When payments made on the last day are so numerous that the whole cannot be received in the usual form, the money may be received in sealed bags, which bags are to be locked up under the joint key of the Collector and treasurer. The parties are to be present at the opening of the bags, and must stand the consequence should the payment prove to be short.

Transfer receipts and revenue money orders.

3. The revenue of an estate may be paid by a transfer receipt or by a revenue money order—(*see Chapter on Land Revenue-roll and Accounts*). If the transfer receipt shows the payment in exchange for which it was granted to have been made before sunset of the latest day of payment, and if it reached the Collector of the district in which the estate is situate before the "schedule of estates in arrears" is made out, he must not advertise the estate for sale. If the receipt reach him after the publication of the schedule, the estate must be exempted from sale under section 18, Act XI of 1859.

Subsequent payments.

4. A Collector is at liberty, under the provisions of section 6, Act XI of 1859, either to refuse or accept tender of payment after the latest day, it being understood that the acceptance of the tender does not necessarily bar sale. Under peculiar circumstances it might be convenient to a defaulter to pay in the arrears in whole or in part; and in such case the Collector need not refuse the money, it being clearly explained to the party that

the law would be allowed to take its course notwithstanding. Collectors are, however, at liberty to accept tender in full of all arrears and exempt the estate from sale when they think this desirable; but in such cases it is proper to see that all Government dues, such as road-cess, &c., which the defaulter may owe, are cleared up before the indulgence of exemption be granted.

Precautions against sale for petty arrears.

5 Estates are sometimes advertised for sale, and occasionally even sold for arrears of revenue of very small amount, and Collectors, while acting strictly within the law, bring to sale estates which a little personal attention would probably have exempted under the discretion vested in Collectors for this purpose. It is, however, an unreasonable and harsh procedure to sell any property in regard to which short payment is clearly the result of an oversight which would have been remedied if it had been brought to the notice of the proprietor or his agent. Collectors are to enquire personally into the circumstances of such petty defaults with a view to the avoidance of sale before passing the usual orders for selling the estate—See also Appendix A.

Procedure on tender of payment after advertisement.

6. Instances have occurred in which after an estate, or share of an estate, has been advertised for sale according to the provisions of Act XI of 1859, tender of payment of the arrears, or of part of the arrears due, has been made to the Collector, under circumstances which either leave no doubt, or create the presumption, that the object of the tender is to obtain exemption of the property from sale. In such cases Collectors have occasionally directed that the tender be accepted without recording any order as to whether the property will be exempted from sale or not, or with some such remark as that proper orders will be passed after the money tendered has been actually paid in. Eventually exemption from sale is refused.

7. Although the acceptance of the tender of payment after the last day allowed by the law may not legally invalidate a sale the Board altogether disapprove of such a course as being calculated to mislead the party who tenders payment.

8. Collectors are referred to rule 4 of this Section, which enjoins that if a Collector, for the convenience of a defaulter, accepts such tender of payment, otherwise than with the intention of exempting the property from sale, he should clearly explain to the party that the law will be allowed to take its course notwithstanding.

9. Whenever a Collector passes an order for the acceptance of any such tender, he is at the same time, to expressly record either that the property advertised will be exempted from sale, or that the tender is accepted at the wish of the party who makes it, expressed to the Collector after it has been distinctly explained that the property will not be exempted from sale, notwithstanding the acceptance of the payment tendered.

Section IIA.—Procedure after latest day and before sale.

1. Arrear lists of Land Revenue are to be prepared after each kist in accordance with rule 2, section XIX, Chapter II of the Tauzi Manual. The Deputy Collector in charge of the Tauzi Department is to examine the arrears for each class of estates as given in columns 8 and 12 of the lists with the figures given in columns 14—16 of Table II, Return No. X, Appendix N of the Tauzi Manual, and to certify that they agree.

Collector's orders on arrear lists.

2. As soon as each tauzi muharrir's arrear list of Land Revenue (see rule 2, section XIX, Chapter II, Board's Tauzi Manual,) is made over to the Deputy Collector in charge of the Arrear Collection Department, the latter will, *after causing columns* 15, 16 *and* 17 *to be filled up*, have it put up before the Collector for orders.

3. The Collector is then to enter the necessary orders in column 18 of the arrear lists. The order will be of this kind: "Not liable to sale, sections 5 and 17, Act XI of 1859," "Need not be advertised, arrear being petty," save where the reasons have been noted on a petition, and then it will be sufficient to enter the number and date of the case in column 18, and in column 19 the requisite date in those cases where the proprietor is allowed to pay up the arrears.

4. After taking the orders of the Collector in column 18 of the Arrear List, the Arrear Collection Department is to prepare from them two abstract lists—(1) of estates in which the arrears are petty and not to be collected by sale, and (2) of estates which are to be advertised for sale.

Precaution against sale for petty arrears.

5. Collectors should not advertise estates for sale for trifling arrears unless they have reason to suppose that the small balance is being deliberately withheld. In ordinary cases it will suffice to post up in the Collectorate a list, to be prepared in the vernacular by the Arrear Collection Department, of the arrears due in such estates, with a

warning that unless the arrear is paid before, or at the next kist the estate will be advertised.

At the same time, if the Collector deems it necessary, in order to correct laxity in payments, this rule should not be read so as to preclude Collectors from advertising whenever they think necessary.

If an estate is advertised for petty arrears, Collectors must always inquire carefully into the facts of the arrears, and satisfy themselves before passing the orders for sale that they are not the result of an error in account.

Subsequent payments.

6. A Collector is at liberty, under the provisions of section 6, Act XI of 1859, either to refuse or to accept tender of payment after the latest day, it being understood that the acceptance of the tender does not necessarily bar sale; but only the most exceptional circumstance would justify a Collector in selling an estate for arrears after payment of the arrears has been accepted. Whenever a Collector passes an order for the acceptance of any tender of arrears, he is at the same time to expressly record either that the property advertised will be exempted from sale, or that the tender is accepted at the wish of the party making it, and that the Collector will decide on a date to be fixed at the time of passing the order, whether the property will or will not be exempted from sale.

7. It might be convenient to a defaulter to pay in the arrears in part; and in such case the Collector need not refuse the money, it being clearly explained to the party that the law may be allowed to take its course notwithstanding, and will in any case take its course if the balance is not paid up. If a Collector accepts tender in full of all arrears and exempts the estate from sale, it is necessary to see that Government dues, such as road cess, &c., which the defaulter may owe, are cleared up before the indulgence of exemption is granted.

Remission of balances.

8. The remission of balances due from estates included in Parts I and II of the tauzi roll can be sanctioned only by the Board, while those due from estates included in Part III of the roll can be sanctioned by the Commissioner.

Transfer receipts and revenue money-orders.

9. The revenue of an estate may be paid by a transfer receipt or by revenue money-order. If the transfer receipt shows the payment, in exchange for which it was granted, to have been made before sunset of the latest day of payment, and if it reached the Collector of the

in arrears" is made out, he must not advertise the estate for sale. If the receipt reach him after the publication of the schedule, the estate must be exempted from sale under section 18, Act XI of 1859.

Causes of sale to be watched and recorded.

10. Every care should be taken to watch and record, as far as they can be ascertained, the true causes which lead to sales of estates for arrears of revenue; and with that view, at the time of sale, a note should be appended to the sale papers of each such estate, showing the probable cause of sale, whether such cause be diluvion, quarrels among sharers, or other circumstance. The Collector should analyse the notes so recorded when noticing the subject of sales for arrears of revenue in his annual land revenue report.

Date of sale.

11. When the Collector's orders in column 18 have been noted on the arrear lists, he should fix the sale date, being guided in doing so by the report of the head clerk of the Arrear Collection Department as to the time that will probably be required to prepare the sale notices.

Record-keeper.

12. On the Collector's noting what estates are to be advertised for sale, the record-keeper should be required to enter in column 6 of the arrear list against each estate, regarding which such order has been passed, the names and addresses of the proprietors.

Notification.

13. As soon as the record-keeper makes the requisite entries in column 6 of each arrear list, the work of writing the necessary sale notifications and notices should at once be taken in hand.

Non-entry of dates of issue or service of notices.

14. The dates of issue or service of the sale notifications and notices need not be entered on the arrear list.

Returns of service.

15. The returns of service of the notifications and notices of all kinds should be carefully filed in the Arrear Collection Department for each kist with the record of each arrear case, and are to be treated as B class papers.

On the morning before, or of, the sale day the head clerk of the Arrear Collection Department will carefully examine the returns of service relating to every estate which is to be put up for sale, certify on the sale list that he has done so, and bring to the notice of the Collector any defect which would invalidate the sale if held.

Entry of satisfaction.

16. Every payment made before sale day in the case of estates exempted by the Collector from sale on payment of all arrears should be promptly noted in columns 20 to 23 of the arrear list by the Arrear Collection Department.

17. On the day before sale day, or in the early morning of sale day, the head clerk of the Arrear Collection Department will prepare from the arrear list for the Collector a list of estates remaining in arrear which have been duly advertised for sale under sections VI and VII of Act XI of 1859, and which will be sold unless the Collector exercises his exempting power under section XVIII of the same Act.

The sale list.

This list is the sale list, and on it the Collector should record with his own hand—

(i) the fact of the estates having come to auction;
(ii) against each estate sold, to whom sold, and the price;
(iii) regarding each estate exempted from sale, that it was so exempted, and the reason

18. The form of the sale list is given in appendix D. In it the estates are to be entered in the same order as that in which they stand on the tauzi roll. This sale list is not to be confused with the Board's Sale Register 19.

Form of sale list.

19. The arrear list and sale list should ordinarily be written in English unless the muharrirs are incapable of writing English, and in that case English-writing clerks should be substituted as soon as possible: (see rule 2, section I, Chapter II, Board's Tauzi Manual). In any case the figures in the list should be written in Arabic numerals.

Language in which list of arrears and sale list should be written.

20. Collectors are responsible that lists of estates in arrear are promptly prepared and disposed of.

Prompt action required.

Ordinarily the proceedings in connection with the sale of estates for arrears of one kist should be concluded before another kist day has come round.

To their Annual Reports on Land Revenue, Collectors are required to attach statements showing the dates on which the sales for each kist were concluded.

21. The Collector should divide the defaulters into groups according to the geographical position of their estates, so as to economize labour as much as possible by entrusting the services of processes relating to one neighbourhood to the same peon.

Service of processes.

SECTION IIB.—SYSTEM TO BE FOLLOWED IN THE ARREAR COLLECTION DEPARTMENT AS REGARDS THE PAYING OF ARREARS.

1. The payer will come to the cutcherry and get two blank chalan forms, and write, or have written, on one form (A. G. B. No. 162 or in the districts not included in Appendix A, Board's Tauzi Manual A. G. B. Form No. 162A.) the amount of the outstanding balance of land revenue or cess he intends to pay in, with the other necessary particulars against the various cross heads; and on the other [A. G. B. Form No. 247] the portion of the interest, process fees, costs, or dâk cess penalty due which he wishes to pay, as well as the other requisite entries. Having done so, he will make, or have made two copies of the chalan dealing with revenue or cess, and one copy of that relating to interest, &c.

2. The payer will then present his five chalans to the clerk of the Arrear Collection Department deputed to receive chalans, over whose desk should be hung a board, on which should be painted in large characters in English and the vernacular in use in the district—

ARREAR CHALANS RECEIVED HERE.

3. On receiving the chalans the clerk will stamp across each of the five forms the word 'ARREARS' and pass them and the payer on to the clerk who keeps the account of the arrear which the payer wishes to liquidate. This latter clerk will then see that the copies agree with the originals, that the entries as to the arrear to which the sum is to be credited, and also the number and date of the case concerned, are correctly entered, and after giving any information as to the state of the balance which the payer may require, will initial and return the chalans to the payer. But as regards a land revenue arrear chalan and its copies, he will not initial the chalan until he has ascertained that the Collector has agreed to accept from the defaulter payment of such arrear.

4. The payer will next present his five chalans to the Accountant, who, after seeing—

(I) that the chalans relating to Cess or Land Revenue are duly stamped "ARREARS," the need of which he can at once ascertain by a glance at the column "period for which paid,"

(II) that the copies agree with the originals,

(III) that each has been initialled by the Arrear Collection Department clerk,

(IV) that the amount noted in words agrees with that given in figures,

will sign and date each chalan and its copy or copies, and return all five to the payer.

5. The payer will then present his five chalans to the Treasurer, who, after carrying out or causing to be carried out the procedure referred to in clauses (*a*) to (*e*), both inclusive, of paragraph (iv), Rule 2, section XVI, Chapter II, Board's Tauzi Manual, will return all five chalans to the payer.

6. The payer will then again go to the Accountant and give him the five chalans. The Accountant will enter the details in his registers, viz., (*a*) Dâk Cess and Road and Public Works Cess, Land Revenue of Land Revenue paying estates in Register Appendix K of the Board's Tauzi Manual, and (*b*) interest, &c., and the cess on tenures and estates other than Land Revenue paying ones in Register Appendix S, Board's Tauzi Manual.

Having entered the details in his registers, the Accountant will then put on each chalan and its copy or copies the serial number which the entry relating to it bears in the register in which its details have been noted, and after so doing will return the originals to the payer, and will retain the copies.

7. The Accountant will, on the morning following the day on which the copies above referred to were retained by him, distribute all such copies as follows:—

(*i*) to the head Tauzi Navis in the districts referred to in Appendix A, Board's Tauzi Manual, a copy of the chalan relating to Land Revenue or Cess,

(*ii*) in the districts not included in Appendix A, Board's Tauzi Manual, the copy of the Land Revenue or Dâk Cess chalan to the head Tauzi Navis, and that of the Road and Public Works Cess to the Head Clerk of that Department;

and in a manuscript book to be kept by him for the purpose will obtain from the officer to whom such chalans may be made over a receipt showing the total number of such chalans so made over daily and their total value.

8. As regards the method to be followed in the Land Revenue or Road Cess Tauzi Departments after the receipt of the

"but chalans for arrear payments must be distinguished from those for current, and a separate total be given in column 8 of the register prescribed in rule 4(*d*), section XVI, chapter II of the Tauzi Manual." 2-1-96.

chalan copies from the Accountant, the procedure laid down in rules 4 and 5 of section XVI, Chapter II, Board's Tauzi Manual, will *mutatis mutandis* apply, save that the form for the muharrir's chalan list will be as follows :—

List of chalans received by muharrir for the day of 18

Accountant's number of chalan.	Serial number of arrear in arrear list and date of kist.	Land revenue.	Road and Public Works Cess.	Dák Cess.	Interest.	Penalty.	Costs.	Total.
1	2	3	4	5	6	7	8	9
		Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.

9. The payments referred to in the copies of the chalans will then be noted up in the registers relating to the cases in question with which the chalan copies should then be filed.

10. To the Arrear Collection Department will belong the duty of maintaining Register No. 19 (Sales of Land Revenue) and of showing in Register No. 8 every case of default subject to the direction given in rule 17, section IIA above, entered in the Arrear List and the manner in which it was disposed of.

5-3-95.

5. Collectors should not advertise estates for sale for trifling arrears unless they have reason to suppose that the small balance is being deliberately withheld. In ordinary cases it will suffice to post up in the Collectorate a list of the arrears, with a warning that unless the arrear is paid before, or, at the very latest, at the next kist, the estate will be advertised.

Precaution against sale for petty arrears.

At the same time, if the Collector deems it necessary, in order to correct laxity in payments, this rule should not be read so as to preclude Collectors advertising whenever they think necessary.

If a sale is advertised for petty arrears, Collectors must always enquire carefully into the facts of the arrears, and satisfy themselves that it is not the result of an error in accounts before passing orders for sale. 9-2-92.

Section III.—The Notification.

Order of sale.

1. Estates are to be notified for sale in the order in which they stand in the Revenue Roll. They are also to be put up for sale in that order, irrespective of the fact that they may have been notified in two separate notifications.

Form of sale notice.

2. The following forms of notice of sale for arrears of land revenue have been approved by Government, and should be followed by Collectors as far as possible in notifying estates and shares for sale. The columns of the forms have been filled up by way of illustration :—

Notification A.

Notice is hereby given under sections 6 and 13, Act XI of 1859, that the undermentioned estates and shares of estates in the district of will be put up for sale at the office of the Collector of that district on at for arrears of revenue and other demands which by law are realisable as arrears of land revenue :—

1	2	3	4	5	6	7	8	9
Tauzi number.	Name of mahal and pargana.	Sadar jama of whole estate.	Whether the whole estate is to be sold.	If only a share is to be sold, specification of such share or shares.	Names of proprietors of property to be sold.	If only a share is to be sold, the sadar jama of such share.	If the whole estate is to be sold, the arrears due from it.	If only a share is to be sold, the arrears due from it.
		Rs. A. P.				Rs. A. P.	Rs. A. P.	Rs. A. P.
43	Estate Alimuddin, Pargana Panna.	546 14 0	The whole.	...	Solimulla and others.	...	82 0 0	...
227	Estate Bemala Churn, Mauza Andul, Pargana Ghatchick.	50 0 0	...	3 annas share.	Kena Ram Das.	9 6 0	...	1 4 0
491	Mahal Brindaban, Manzas Rampur and Gobindpur, Pargana Shahujial.	160 0 0	...	Share consisting of 2 annas of mauza Rampur.	Buddhi Nath Singh and others.	7 8 0	...	3 0 0

N.B.—When in columns 5, 7, and 9 of the above statement it is stated that only a share is to be sold, it is to be understood that a separate account is kept for that share, and that the other share or shares in the estate are excluded from the sale.

Notification B.

10. Every care should be taken to watch and record, as far as they can be ascertained, the true causes which lead to sales of estates for arrears of revenue; and with that view, at the time of sale, a note should be appended to the sale papers of each such estate, showing the probable cause of sale, whether such cause be diluvion, quarrels among sharers, or other circumstance. The Collector should analyse the notes so recorded when noticing the subject of sales for rears of revenue in his annual land revenue report.

Causes of sale to be watched and recorded.

SECTION III.—THE ADVERTISEMENT.

1. Estates are to be advertised for sale in the order in which they stand on the revenue-roll, in which order, under section 21, Act XI of 1859, they are to be sold, without reference to the nature of the demand for which they are sold.

Order of sale.

2. The following form of notice of sale of estates for arrears of revenue under Act XI of 1859 has been approved by Government, and should be followed as far as possible by Collectors in advertising estates for sale. The columns of the form have been filled up with specimen names and figures by way of illustration.

Form of sale notice.

NOTIFICATION.

NOTICE is hereby given, under sections 6 and 13, Act XI of 1859, that the undermentioned estates or shares of estates in the district of
will be put up for sale at the Collector's office of that district on for arrears of revenue and other demands, which, by the Regulations and Acts in force, are directed to be realised in the same manner as arrears of revenue.

When in columns 5, 7, and 9 of the appended statement it is stated that only a share is to be sold, a separate account is kept for such share and the other share or shares in the estate are excluded from the sale: —

1	2	3	4	5	6	7	8	9
Towjih number.	Name of mehal and pergunnah.	Sudder jumma of whole estate.	Whether the whole estate is to be sold.	If only a share is to be sold, specification of such share or shares.	Name of proprietors of property to be sold.	If only a share is to be sold, the sudder jumma of such share.	If the whole estate is to be sold, the arrears due from it.	If only a share is to be sold, the arrears due from it.
		Rs. A.P.				Rs. A.P.	Rs. A.P.	Rs. A.P.
43	Estate Alimuddin, pergunnah Panna.	546 14 0	The whole.	.....	Solimullah and others.	.....	82 0 0	.....
227	Estate Bemala Churn, mouzah, Andul, pergunnah Ghatchick.	50 0 0	.....	3 annas share.	Kena Ram Das.	9 6 0	.....	1 4 0
401	Mehal Brindabun, mouzahs Rampore and Gobindpore, pergunnah Shahujial.	160 0 0	.....	Share consisting of 2 annas of mouzah Rampore.	Buddi Nath Singh and others.	7 8 0	.....	3 0 0

3 Before each estate advertised for sale, the nature of the demand for which it is to be sold is to be stated.

Particulars of demand.

4. The notice is to be published in the language of the district in the *proper Vernacular Government Gazette*, and an English version also is to be published in the *Calcutta Gazette*. Collectors will forward the English and vernacular notices to the publishers of the Gazettes concerned. They should be headed "Notice of sale," and should be very plainly signed and dated.

Publication of notice.

~~4.~~ ~~5.~~ The publishers of the Gazettes are held by Government responsible for the timely publication of all sale notices duly received by them. They have consequently been requested by the Board to acknowledge the receipt of such notices in the issue of the Gazette following their receipt in all cases where, from whatever cause, the notices themselves cannot appear. Should neither the notice nor the acknowledgment appear in the issue in which, calculating the time required for transit by post, it should have appeared, the Collector should lose no time in transmitting a duplicate of the notice to the publisher, in order that its timely publication may be ensured. The Collector must satisfy himself that the notices for his district do actually appear both in English and Vernacular in the proper Gazettes.

Responsibility of publishers.

~~5.~~ ~~6.~~ The attention of Collectors is required to the circular (civil side) of the High Court, No 2 of 10th January 1871, of which a copy is given below, and they are to ascertain whether the provisions of this circular are regularly acted up to by judicial officers in their respective districts. Where it is found that this is not the case, the Collector is to address the Judge of the district, requesting him to cause the practice enjoined by the High Court to be observed by all the courts of the district.

Attachment by Civil Courts.

Circular No. 2, dated Calcutta, the 10th January 1871.

To—All Zillah Judges and Judicial Commissioners.

THE Court directs that all orders by all civil courts for the attachment of estates and shares of estates shall be immediately notified to the Collector of the district within which such estates or shares are situated.

7. The third clause of section 5 of Act XI of 1859, which requires that under certain circumstances a notification shall be issued before an estate is sold, applies to cases in which a whole estate or a portion of an estate, having been attached under the Civil Procedure Code, is in the hands of a manager appointed on the application of the judgment-debtor for the purpose of liquidating the debts.

Notice to be issued before sale of such attached estates.

Provision for close days.

8. Should the civil court be closed on, or immediately after, the latest day of payment, the notification under section 6, Act XI of 1859, is to be issued after the opening of the courts.

Lala Mobaruk Lal and others *versus* Government and others, reported in the Indian Law Reports, Calcutta series, part IV, volume XI, page 200, April 1885.

Importance of observing all legal formalities in sales.

9. The attention of district officers is drawn to the case, noted in the margin, referred to in paragraph 8 of the Legal Remembrancer's Report on the Civil Litigation of Government during the year 1884-85, and in paragraph 4 of the Resolution recorded by Government thereon, which are reproduced in Appendix B, as illustrating the vital importance of observing in sales held under Act XI of 1859 all the formalities which the law prescribes.

Section IV.—The Sale.

By what officer.

1. A Commissioner of revenue may authorize any officer subordinate to him, who can legally exercise the powers of a Collector, to hold sales of land. As a general rule it is desirable that the Collectors should themselves preside at sales for arrears of revenue, and that subordinate officers should be authorized to hold such sales only when urgent circumstances make such an arrangement necessary.

Agent's authority.

2. The authority of an agent bidding at a sale is to be carefully ascertained. The power of attorney of such an agent is to be delivered up and recorded with the proceedings.

Highest bidder.

3. In sales under Act XI of 1859, the Collector is bound to sell the estate to the highest bidder. He cannot refuse a bid upon suspicion of the bidder's solvency, but he is at liberty to test it by immediately requiring the deposit prescribed in section 22 of the Act.

Purchases for Government.

4. When the amount bid does not cover the arrear, Collectors are authorized by section 58, Act XI of 1859, to purchase on behalf of Government. But this power must be exercised with discretion. A Collector is not bound to buy for Government whenever the bidding falls short of the balance; nor is it expedient for him to purchase, as a matter of course, estates on account of Government when there is no advantage in doing so.

Cases in which surplus sale proceeds of an estate may be appropriated to liquidate arrears due from another estate.

5. If the sum bid for any estate, or share of an estate, which has been sold is sufficient, after meeting all arrears of land revenue, and all other Government demands due in respect of such estate or share, to liquidate the arrear due on any other estate, or share of an estate, belonging to the same recorded proprietors, which has also been lotted and advertised for sale, the Collector should exempt such other estate or share from sale, provided that the whole body of proprietors make a joint written application to

that effect, expressly authorizing the Collector to apply the surplus sale proceeds to the liquidation of the arrears of land revenue and other Government demands due in respect of the estate or share which is to be so exempted from sale. The attention of Collectors is drawn to the last lines of section 31, Act XI of 1859, from which they will see that it will be necessary for them to act promptly on the authority given by the proprietors so to apply the surplus sale proceeds, inasmuch as the receipt, of a precept from the Civil Court, while the surplus proceeds are still in deposit, might have the effect of preventing their so applying the money.

Cases in which proprietors may regain their estates.

6. When an entire estate, of which separate accounts have been opened, becomes liable to sale for arrears of revenue under section 14, Act XI of 1859, in consequence of the highest offer for the share exposed for sale being not equal to the amount of arrear due thereupon up to the date of sale, it shall be the duty of the Collector to publish in open court a declaration that the entire estate will be put up for sale on a future date, unless the other recorded shareholders, one or more of them, shall within ten days from the date of the service of a notice on them purchase the share in arrears by paying to Government the whole arrear due from such share and the Collector shall also serve a notice to this effect on each of the other recorded shareholders of the estate.

7. Before any recommendation is made for the annulment of the sale of an estate, a deposit should be required of a sum of money sufficient to cover the claim for interest on the purchase-money as also all intermediate payments of Government dues which may have been made by the auction purchaser.

Section V.—Miscellaneous about Sales.

Laws to be read and taken as part of Act XI of 1859.

1. The attention of Collectors is directed to Act VII (B.C.) of 1868, Act I (B.C.) of 1875, and Act VII (B.C.) of 1880 which are to be read with, and taken as part of, Act XI of 1859.

Before settlement.

2. An estate, the proprietors of which have agreed to a settlement, though the settlement may not have been confirmed by the controlling authority, may be sold for arrears of revenue.

Summarily settled estates.

3. Estates summarily settled are not to be sold if sale be avoidable. Should sale be inevitable, only the interest of such of the shareholders as may have entered into engagements can be sold.

Form of agreement by depositor.

4. The form of agreement to be signed by a party depositing money or Government securities with the Collector for the protection of an estate from sale is given in Appendix C.

Mode of accounting for deposit.

5. If the deposit is in cash, it is to be credited in the accounts as a deposit and entered in the register of deposit receipts; if it is in Government securities, the securities should be entered in a separate memorandum.

Stamp on sale certificate.

6. At foot of the certificate given in the form of schedule A, appended to Act XI of 1859, the amount of purchase-money should always be distinctly set forth, and the proper stamp impressed upon the certificate, accordingly, at the expense of the purchaser.

Fees for processes.

7. Defaulters are to be charged with the expense of serving the notices prescribed by section 7 of the Act. The Collector is to deduct the amount from the proceeds of sale when a sale takes place, and to recover it from the defaulter, as a condition of exemption, when the estate is exempted from sale. The other notices required by the Act (including those under section 5) must be paid for by the parties for whose benefit they are issued. Notices under section 5 are issued for the benefit of the defaulting proprietor. When a sale is reversed, the notice prescribed by section 32 must be issued free of charge.

Disposal of surplus.

8. Surplus proceeds of estates sold under the provisions of Act XI of 1859 can, under section 31 of the Act, be paid only to the late recorded proprietor or proprietors of the estate or share sold, or to their heirs or legal representatives duly constituted, whether under Act XXVII of 1860, or any other Act.

Commissioner has no power to review his order passed under section 2, Act VII (B.C.) of 1868.

9. The question whether a Commissioner has power to review an order passed by him under section 2 of Act VII (B.C.) of 1868, having been raised more than once, the Board have notified, for the future guidance of Revenue officers, that they have been advised by the law officers of Government that a Commissioner has no such power under the existing law.

Appeals, &c., relating to annulment of sales to be speedily disposed of.

10. The Board have notified to all Revenue officers that they attach very great importance to the disposal, with all practicable despatch, of appeals and references relating to the annulment of sales of estates or shares for the recovery of arrears of land revenue and other public demands recoverable as arrears of land revenue.

11. The Board do not permit any avoidable delay to occur in dealing with cases represented to them under section 26 of Act XI of 1859. But instances continually occur, in which appeals preferred to Commissioners under section 2 of Act VII (B.C.) of 1868 (which is a part of Act XI of 1859) against sales of estates or shares are allowed to remain pending before them for months without being heard.

12. As serious injury may accrue to the parties and to the property concerned, so long as such appeals remain undecided and the eventual proprietorship of the estate or share is in doubt, the Board have impressed on Commissioners the necessity of giving precedence on their files to the appeals above indicated.

Attachment and sale of land paying revenue the property of an absconded offender.

13. Under section 88 of Act X of 1882 (the Code of Criminal Procedure), a Magistrate, having jurisdiction, may in certain cases order the attachment and sale of land paying revenue to Government, being the property of an absconded offender. In all such cases the authority for the sale will be the order of the Magistrate who directed the attachment, whether the land be situated within his jurisdiction or not, but the law is silent as to the manner in which the sale should be held.

Sales to be held by Collector in such cases.

14. The High Court have represented that Collectors of districts, who from time to time, hold sales of land paying revenue to Government can more conveniently and advantageously hold sales of such attached land as is above referred to, situated within their jurisdiction, than can Magistrates, especially in cases where the Magistrate is in another district. Collectors are to comply with the requisitions of Magistrates to hold sales in such cases, and in these cases the procedure in respect of advertisement, sale, and delivery of possession in the case of sales in execution of decrees of civil courts under the Code of Civil Procedure should be, as far as possible, followed.

Section VI.—Putni Sales.

One petition only necessary for the sale of any or all the putnee tenures of one estate.

1. One petition only need be presented for the sale of any or all of the tenures described in section 8, clause 1, Regulation VIII of 1819, contained in one estate. These sales are conducted by the Collector of Land Revenue under section 3, Act VIII (B.C.) of 1865.

Provision for close days.

2. If the 1st of Bysákh or the 1st of Kártik fall on a Sunday or other close holiday, the petitions prescribed in clauses 2 and 3 of section 8 of Regulation VIII of 1819 must be presented on the first succeeding day on which the office is open.

Record keeper's reports.

3. Every application under section 8, Regulation VIII of 1819, should be referred on receipt to the record-keeper for report, and it should be acted upon only if the record-keeper reports that the applicant is the recorded proprietor of the estate.

Procedure in different classes of cases.

4. A defaulting putnidar, who has not contested the arrear summarily under the provisions of section 14, Regulation VIII of 1819, must, in the event of a petition being presented at the end of the year, pay the amount claimed before the day of sale; and in like manner, in the event of a petition being presented in the middle of the year, he must pay the advertised balance, or the requisite proportion as laid down in clause 3, section 8, before the day of sale. Upon the date of sale, if there is any balance

outstanding and the zemindar insists upon a sale, the Collector must sell. A putnidar who has contested the award summarily as above is entitled to lodge the amount of the arrear demanded after the lot has been put up. Talookdars of the second degree, on the contrary, who wish to stay the sale under clause 2, section 13 by paying the amount of balance that may be declared due by the person attending on the part of the zemindar, must do so before the lot has been called up. They may of course lodge money antecedently, as allowed by the same clause.

Payments of arrears to whom to be made.

5. Collectors should not receive payment of arrears due from putnidars. Such payment should be made to the zemindars direct except when a putnidar, a talookdar of the first degree, contests the demand of an arrear made by the zemindar, in which case deposit must be accepted to stay the sale. This ruling does not affect durputnidars, who come under the provisions of clause 2, section 13 of the law.

Cases in which appeals do not lie.

6. The Board have ruled that no appeal lies to a Commissioner under section 13 of Bengal Act VIII of 1865 against sales held (without decree obtained) under the summary procedure of Regulation VIII of (819. On the same grounds they have also held that the powers of revision given to Commissioners and to the Board by section 14 of the Act apply only to sales of under-tenures after decree obtained. Commissioners are, however, to take notice of any irregularities which may come to their notice with regard to such sales, with a view to preventing the repetition of them.

Section VII.—Opening of Separate Accounts in respect of Shares.

Procedure for opening separate accounts.

1. A recorded sharer, owning an undivided interest in a specific portion of an estate, may have a separate account opened in his name by complying with the procedure laid down in sections 10 and 11 of Act XI of 1859 and in part V of Act VII (B. C.) of 1876.

Mode of keeping accounts of separate shares.

2. The following is the proper mode of keeping the accounts of revenue demands and payments in respect of estates within which separate accounts have been opened under sections 10 or 11, Act XI of 1859, or under section 70 of Act VII (B. C.) of 1876.

General account.

3. For each such estate a "general account" should be kept in the form prescribed for the zemindari account in appendix B. Chapter IV of this Volume, in which should be shown the kists or instalments of the entire sudder jumma or revenue demand against the entire estate; and against these should be credited every payment of revenue made on account of the estate by whomsoever made. These entries will be arranged according to date of payment.

Subsidiary account.

4. Besides the above "general account" for the entire estate the Collector will keep a "subsidiary account" in similar form for each share in respect of which a separate account has been opened under section 10 or section 11 of the Act, or under section 70 of Act VII (B.C.) of 1876. In the "subsidiary account" relating to each share will be entered the portion of each instalment of the entire sudder jumma for which such share is primarily liable under the Act, and against it will be credited every payment of revenue made on account of that particular share, whether such amount is actually due or is a payment in advance.

How liability to sale is to be determined.

5. As long as the "general account" does not show that an arrear has accrued against the entire estate in consequence of the aggregate payments falling short of the aggregate demand, the Collector will not be concerned to enquire how the "subsidiary accounts" of the respective shares stand; but when the "general account" shows that such an arrear has accrued, the estate will have "become liable to sale for arrears of revenue," as mentioned in section 13 of Act XI of 1859, and it will then be the duty of the Collector to ascertain, by reference to the "subsidiary accounts" from which of the shares "according to the separate accounts, an arrear of revenue may be due," in order that he may, "in the first place," "put up to sale that share or those shares only."

6. Under no circumstances can a surplus or advance payment made on account of one particular share be credited to another share in the "subsidiary account."

7. The residuary portion of an estate, that is, the portion in respect of which no separate accounts have been opened on application, is to be dealt with like any other share.

Fees on applications for opening separate accounts.

8. The fees referred to in Section 3 of Act III (B.C.) of 1862 and the Schedule of that Act, on applications under Sections 10 and 11 and other of Act XI of 1859, are payable on filing an application, and not on the grant of the permission applied for. The parties have no legal right to their refund on the ground of an application being rejected. When applications for opening separate accounts are rejected for want of a special power-of attorney in each case, separate fees are not be charged a second time on the renewal of the applications after the technical objection has been removed. Fees deposited before an application is made may be refunded if the depositors make no application at all Where the depositors had parted with their interests in an estate, and the separate shares were closed, a refund of the fees was refused. Fees erroneously paid on an application under Section 10 of Act XI of 1859, which ought to have been made under Section 70 of Act VII (B.C.) of 1876 (for which no fee is payable), were refunded.

9. Shares with separate accounts should be distinguished by placing numbers (1, 2, 3, &c.) below the number of the estate in the form of a fraction, the numerator denoting the number of the parent estate, and the denominator that of the separate share. In districts where subsidiary numbers have already been given on a different principle, no change need be made, unless the Commissioner and the Collector consider it advisable and feasible to alter the past numbers. The present rule will apply to past as well as future separate accounts where nothing has yet been done, and to future separate accounts only elsewhere.

10. Notice of the subsidiary numbers should be given to the parties concerned in all past cases, if this has not been already done, and in all future cases by post-cards at the expense of the Government, and the sharers should be distinctly told to use the numbers in future challans and remittances by revenue money-order. The small cost of the post-cards should not be recovered from the parties.

11. As the revenue money-order form already contains a heading for the towjih number, no change in it is required. Against that heading the subsidiary number will be inserted, and it will indicate both the towjih number and the share. A revenue money-order cannot be refused because there is some mistake in the entry for the towjih number. The mistake must be cleared up, soon or late, in the Collectorate, the money being kept in deposit until this is done. No notice should, therefore, be given to the sharers that their money-orders will not be accepted if they do not insert their subsidiary numbers. 5-5-91.

Section VIII—Registration.

Registration inadmissible for the protection of assignees of fractional interests in rents.

1. The registration of a fractional share in a talook or other dependent tenure, or the registration of a tenure which consists of an undivided fractional share of an estate, is inadmissible under sections 38 and 40, Act XI of 1859. It is not unusual for an owner of an undivided fraction of an estate to make an assignment of his rights and interests in consideration of a fixed annual payment and to call the assignee's interest a talook, but this is a misuse of the word. The assignee enjoys a certain fractional interest in the rents paid by the ryots and nothing more; he is not a talookdar within the meaning of the Regulations. The particulars which section 40, Act XI of 1859, requires to be set out in a petition for registration clearly show the intention of the Legislature as to the nature of the subject which it was intended to protect by the two systems of registration. Everything indicates a definite area of land with a local situation. There is nothing to show that the Legislature was concerned for the protection of assignees of fractional interests in rents. The words "as far as ascertainable" provide for inaccuracy or omission in the prescribed details, but cannot be strained so as to neutralise the whole section and to admit subjects altogether different from those the particulars of which are clearly set out.

APPENDIX A.

(See Section II, Rule 5)

Circular Order No. 2 of May 1885.

A practice having recently been introduced by a District Collector of insisting, in cases where estates had become liable to sale for arrears of revenue on an advance payment of revenue as a condition of exemption, Government has intimated disapproval of such a procedure, and desired the Board to circulate for the information and guidance of Collectors, an extract from a letter (annexed*) issued by them last year, which contains some observations as to the spirit in which the sale law should be administered.

"2.—* *I am to request that you will intimate to the Collector that the matter is one in which the law allows him a discretion, and with this discretion the Board do not desire to interfere, except by laying down broad rules to indicate the spirit in which the law ought to be administered. The Board have never said that the tender of payment before sale should be an invariable ground of exemption. In the particular case referred to, the Board characterise the Collector's action as harsh and injudicious, not merely because the money had been tendered, but because the circumstances of the default afforded sufficient reason for thinking that the neglect to pay on the due date arose merely from accident and misfortune. An officer of the position and standing of a District Collector may fairly be expected to exercise a reasonable discretion in such a matter, and to accept the responsiblity of passing such orders as are in accordance with the spirit of the general instructions which have been laid down for his guidance. Again, it is obviously impossible to define within fixed limits what shall be considered a trivial or a substantial arrear. In one estate an arrear of a few annas may form a large proportion of the entire revenue; in another an arrear of Rs. 10 may be insignificant. The Collector must exercise his discretion, and must be prepared to justify the action he takes.

"3.—It is not the wish of the Board to withdraw or modify their circular No. 4 of July 1881. It is the object of that circular to warn Collectors that the law (which is one of extreme stringency) is not to be administered in a harsh or inconsiderate manner. The occurrence of a small arrear affords a *primâ facie* presumption that the default has probably been due to some accident or mistake, and the circular instructs the Collector to enquire into the circumstances of the case before he enforces the strict penalty authorized by the law. On the same principle it is the duty of the Collector in all cases of default to administer the law discreetly and leniently.

"4.—It would be well if it were clearly understood that the cancelment of a sale on the ground of hardship is one of the most severe censures which can be passed on the action of a Collector. Cases may occur in which a sale is cancelled without the Collector having been in fault; but, generally speaking, the cancelment of a sale on the ground of hardship implies that the Collector while keeping within the letter of the law, has violated its spirit."

APPENDIX B.

[See Section III, Rule 9.]

Extract from the report of the Superintendent and Remembrancer of Legal Affairs of the Bengal Government for the year 1884-85.

Lala Mobaruk Lal and others *versus* Goverment and others.

Paragraph 8.—The case decided against Government in the High Court during the last year is of great importance. This case is fully reported in the Indian Law Reports, Cal., vol. XI, page 200, and I therefore need not dwell on the particulars here. Briefly, it was a suit to set aside a revenue sale on the ground of irregularity in the service of sale notices, &c. The first Court dismissed the suit; but on appeal, the Division Bench, Mitter and Tottenham, J.J., differed in their opinion, and a reference was made to the Full Bench, which has ruled that where the notification of sale required by section 6, Act XI of 1859, has not been affixed clear thirty days before the date of sale mentioned in it, the Collector ceases to have any jurisdiction to put up the property for sale. The Senior Government Pleader says "that by this decision of the Full Bench, the machinery which the law provides for recovery of Government revenue has been rendered considerably abortive: whether the defaulter sustained any material injury or not is not a necessary question to be gone into, and the defaulter need not sue within one year as the law directs; nor is the presumption arising from the grant of a sale certificate under section 8, Act VII of 1867, to be drawn." He suggests that "the law ought to be recast, otherwise a revenue sale would give as insecure a title to the purchaser as a sale in execution of a decree of a civil court, and perhaps worse, and the general consequence would be a material deterioration of the real value of property at such sale."

These remarks appear to me quite just, and the effect of the ruling should be considered by the Board of Revenue.

Extract from a Resolution by the Government of Bengal, Judicial Department, dated Darjeeling, the 25th August 1885, *on the Report on the Civil Litigation of Government during the year* 1884-85.

Paragraph 4.—The single case decided against Government in the High Court was of importance, a Full Bench ruling that where the notification for sale by the Collector of an estate or share of an estate under Act XI of 1859 has not been affixed in the way prescribed, thirty clear days before the date appointed for the sale, the Collector ceases to have any jurisdiction to put up the property for sale. It would seem, therefore, that it is irrelevant whether the defaulter has sustained any material injury or not; that the defaulter need not sue within one year, as the law directs, and that the presumption arising from a grant of a sale certificatee under section 8, Act VII of 1867, is not to be drawn. Apparently the words Act VII of 1867, should be Act VII (B.C.) of 1868. A copy of the remarks on this case contained in the report will, with this correction, be sent to the Board of Revenue for consideration.

APPENDIX C.

From of Agreement.

[See Section V, Rule 4.]

Whereas I, the undersigned, A. B., am the recorded proprietor of the estate (or the recorded proprietor of annas of the estate, or one of the recorded co-partners of the estate) called , which is numbered on the revenue-roll of the district of ; and whereas I am desirous that the revenue of the said estate should be regularly paid into the treasury of Government according to the established instalments; and whereas, from accident, negligence, or other cause, it may occur that an arrear of revenue remains due from the said estate after sunset of the latest day of payment fixed under section 3, Act XI of 1859:

Therefore, in order to save the said estate from liability to sale in consequence of such default on my part, or on the part of my agents (or on the part of any of my co-partners in the said estate), I have this day deposited in the treasury of Government at the sum of rupees (or the undermentioned Government securities) for the purpose of being appropriated to the liquidation of any arrear of revenue which may be due on any of the said latest days of payment from the said estate bearing number on the revenue-roll of the district; and I hereby authorize the Collector of for the time being to apply the said sum of rupees (or the said Government securities, with such interest as may accrue thereon) to the payment of any arrear of revenue which may become due from the said estate, and which may remain unpaid at sunset on the latest day of payment as aforesaid, in accordance with the provisions of section 15 of the said Act XI of 1859, to all which provisions I do hereby consent and agree; and this agreement shall be binding on my heirs and assigns. Signed and executed by in the presence of

APPENDIX D.

Sale list for the Kist ending the of 189 , *District* (*see Rule* 21, *Section IIA*).

1	2	3			4	5	6	7			8			9			10	11	12
Tauzi No.	Name of Estate and Pargana or Tappa, &c.	Sadar jama of whole estate.			Whether the whole estate is to be sold.	If only a share is to be sold, the specification of such share or shares.	Names of proprietors of property to be sold.	If only a share is to be sold, the sadar jama of such share.			If the whole estate is to be sold, the arrears due from it.			If only a share is to be sold, the arrears due from it.			Remarks and orders.	If sold, to whom and price obtained.	Final disposal.
		Rs.	A.	P.				Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.			

5-3-95.

CHAPTER XI.

Troops.

Section I.—Supply of Carriage.

Supply of carriage by civil authorities.

1. As a rule, the officers of the Commissariat Department are to supply all carriage needed by troops on the march, making their own arrangements if possible, but applying to the civil authorities for such assistance as they need. The following regulations are to be strictly adhered to, whenever it may be necessary to apply to the civil authorities for carriage.

Duties of the commanding officer.

2. Commanding Officers are required to comply with any special regulations for the supply and relief of carriage of the several provinces or districts in which the troops are about to move and cause them to be strictly acted up to by all under their authority The special regulations applicable to Bengal, are contained in the following rules 3 to 6.

Employment of Chowdries or brokers.

3. Wherever possible and convenient, the Government desires that chowdries or brokers should be employed to engage carriage, every precaution being taken to guard against oppression on their part. When the services of such men are required continuously, they may be paid a regular salary; otherwise, and ordinarily, they should be paid by a commission, which should be generally at the rate of one anna in the rupee.

Rates of hire of carriage in each district to be fixed by Government.

4. The Government will as far as possible, from time to time, acting upon the advice of the district and divisional officers, fix the rates of hire, back hire (which is always allowed at least at half rates), demurrage, &c., to be allowed in each district for the different kinds of carriage procurable there; and a district officer, when making over carriage to the Commanding Officer, is to be careful to deliver to him in writing a full statement of the rates of hire, back hire, demurage and the like, and of the weight to be carried by each cart, boat or beast.

Demurrage.

5. If it is necessary to collect carriage beforehand, demurrage rates must be paid until it is actually employed; but care should be taken, as far as possible, to curtail charges of this kind, and when they are necessary, the indenting officer should be immediately warned to that effect

Civil officer not to make any final payment or adjustment, but only advances.

6. It is to be particularly observed that the civil officer is not authorized to make any final payment or adjustment, but only to make *advances* which he should recover from the military authorities.

All requisitions for carriage to be in writing.

7. All requisitions on the civil authorities for carriage must be forwarded in writing. District officers are forbidden to supply carriage on verbal orders: in cases of emergency, when the applicant may not have the means at hand for preparing requisitions, they will furnish printed forms and the necessary writing materials.

Notice to be given 15 days beforehand with copy of route enumerating halting places, &c.

8. Not less than fifteen days' notice (in districts where carriage is scarce a much longer notice is necessary) is to be given to the district officer or political agent of the quantity and description of carriage required, and whenever it is known that carts are obtainable with great difficulty or not procurable, the requisitions should show the number of camels that will be required in lieu. The requisitions should be accompanied by a copy of the route enumerating the halting-places; and an intimation of the *precise* date on which carriage will be required should also be forwarded with them.

Mode in which requisition should be prepared.

9. The requisition for the carriage required for that portion of the men's baggage for the conveyance of which Government is responsible must be invariably distinct from the requisition for the carriage required for the rest of the men's baggage and for that of the officers Each requisition must state distinctly whether the charges for the carriage demanded will be paid by the State or by the troops themselves, so that there may be no question as to the quarter from which payment is to be claimed.

Responsibilities and status of Chowdries.

10. The district officer shall make arrangements for the supply of carriage with chowdries or contractors who shall be responsible for its proper quality, and for the good conduct of the parties in charge of it. The chowdries should not be allowed to use badges or other signs of office or to seize carriage; they should be, as much as possible, the representative men of the classes who nominate them, and interference in their nomination or deposition should be avoided as much as possible.

Relief of carriage.

11. The district officer shall also arrange for the relief of the carriage at the stages ordered in the carriage rules of the province, or at stations determined on at the time of engagement, and he will forward the requisition, or a copy of it to the civil officer of the district at the next station, to enable him to make such timely preparations as will prevent delay or impediment to the public service. He will also inform the officer making the demand that this has been done; but failing the receipt of such intimation, the latter should satisfy himself on the point, by application to the civil officer, previous to marching. Except in cases of emergency, such as the breaking down of carriage, the death of cattle, &c., carriage is not be exchanged except at the regular stations; but

this rule is not intended to prohibit the discharge of carriage at any intermediate point with the consent of the owner.

12. Carriage is to be hired to a convenient stage in the adjoining district, beyond which it is not to be taken without the written consent of the owners, unless the civil officer of that district shall certify that a relief cannot be furnished.

Rates of hire and demurage for carriages, chowdries' fees, &c., now in force.

13. The Government of Bengal have fixed the rates of hire back hire, demurage, chowdries' fees, &c., to be allowed in each district for the different kinds of carriage procurable there according to the schedule given below. A district officer when making over carriage to the Commanding Officer is to be careful to deliver to him in writing a full statement of the date of engagement of each cart or pack bullock, with names of carters or drivers, also of the rate of hire and of the weight to be carried by each cart, boat or beast. Should this information not be received, Commanding Officers must apply for it in order that no misunderstanding may exist on these very important points. The statement will also contain a specification of advances if any, made under rule 14.

Schedule of Rates.

Districts.	Rate per diem on account of				Boats of			Remarks.
	Two-bullock carts.	Pack-bullocks.	Coolies for carriage.	Bearers.	100 maunds.	500 maunds.	1,000 maunds.	
1	2	3	4	5	6	7	8	9
	Rs. A.	As.	Rs. A.	As.	Per month, Rs.	Per month, Rs.	Per month, Rs.	
In all the districts of the Bhaugulpore Division, except Maldah.	0 12	.....	0 3	.....	.....	.....	.....	
Maldah ...	0 14	.....	0 4	.....	.....	.....	.....	
Chumparun ..		1½p. coss.	0 2		.....	.....	.....	
Patna ...		6½	.....		.....	.....	.....	
Sarun ...		7	.....		.....	.....	.....	
Shahabad ...	1 12	7	0 3	4	.....	.....	.....	
Mozufferpore		5	.....		.....	.....	.....	
Durbhunga ...		5	.....		.....	.....	.....	
Gya	1 2	6	0 4	4	.....	.....	.....	
Bankoora ...		.....	0 5	.....	.....	.....	.....	
Beerbhoom ...		.....	0 4	.....	.....	.....	.....	
Burdwan ...	1 2	.....	0 3½	.....	.....	.....	.....	
Hooghly ...		.....	0 3	.....	.....	.....	.....	
Midnapore ...	0 14	.....	0 2½	.....	.....	.....	.....	

Schedule of Rates—concluded.

Districts.	Rate per diem on account of				Boats of			Remarks.
	Two-bullock carts.	Pack-bullocks.	Coolies for carriage.	Bearers.	100 maunds.	500 maunds.	1,000 maunds.	
1	2	3	4	5	6	7	8	9
	Rs. A.	As.	Rs. A.	As.	Per month, Rs.	Per month, Rs.	Per month, Rs.	
In the Chittagong Division.	0 14	.....	0 8	.....	.....	.....	.....	
Lohardugga ...	1 2	.....	3 to 3½ Rs. per month.	.....	.....	.....	.....	
Hazareebagh	0 14	.....	4 ,,	.....	.....	.....	.....	
Manbhoom ...		.....	3 ,,	.....	.....	.....	.....	
Singbhoom ...		.....	3 to 3½ ,,	.....	.....	.....	.....	
In the Rajshahye Division, except Julpigoree and Darjeeling.	0 14	.....	0 4	.....	.....	.....	.....	
Julpigoree ...	1 0	4	0 4	.....	.....	.....	.....	
Darjeeling ...	1 2	.....	0 4	.....	.....	.....	.....	
Furreedpore		.....	0 4	.....	38	75	118	Amount of hire of boats will depend on the number of men employed and on the length of time for which a boat is to be hired. If the time be less than a month, the crew will require daily wages at the rate then existing per diem. In harvest season the rate rises.
Dacca ...	1 2	.....	0 4	.....	38	75	118	
Backergunge		.....	3 to 5&8 as.	.....	40	75	118	
Mymensingh ...	0 14	.....	0 4	.....	38	75	118	
Tipperah ...	0 14	.....	0 8	.....	.....	.....	.....	
In the Orissa Division.	0 14	5	0 4	.....	.....	.....	.....	
Jessore ...	0 14			8	.....	.....	.....	
Nuddea ...		6	0 4	6	.....	.....	.....	
24-Pergunnahs	1 2			6	.....	.....	.....	
Moorshedabad	1 0	.....	0 4	.....	.....	.....	.....	

It will be understood that the rates in column 4 are only to apply to coolies employed in carriage. Coolies locally employed on duties such as to clear encamping-grounds will be paid at local rates, which it is not necessary to fix authoritatively.

List of carters engaged.

14 The district officer will also supply the Commanding Officer with a detailed list, in duplicate, showing the carter's names, date of engagement, and amount of advance paid. The Commanding Officer will afterwards return one copy of the list to the district officer, with information as to the date of discharge of each cart, and the amount paid. The Commanding Officer will report any case in which he is not supplied with the required list.

15. The indenting officer should be warned to the effect that full hire is to be paid from the date on which the carriage is engaged by the Collector to the date on which it is discharged, and that no reductions are allowed in cases of halts or on account of demurrage rates.

Responsibility of indenting officer for the hire of the carriage.

16. When necessary the district officer is to advance half the hire on engaging the carriage. The commanding officer of the troops is responsible that this is repaid to the civil officer, and that the full balance is discharged in due course.

Advances for carriage.

17. The Commissariat will make any advance required by the owners or drivers of carriage procured by that department for the public and private use of officers and troops, will repay any advances made by civil officers, and settle all claims on account of public carriage supplied for the use of regiments of British cavalry and infantry and batteries of royal artillery.

Advances by commissariat.

18. Commanding Officers are responsible that the carriage is not overladen, that the beasts are not over-driven, that the cartmen and parties in charge are properly treated, and are further enjoined to take measures which will prevent the ill-treatment of baggage animals, when such are made over for the carriage of regiments, as, in cases of deaths resulting from injuries inflicted by soldiers or regimental followers, Government will not bear the cost of compensation to the owners.

Care of cartmen and cattle.

19. Whenever any of the public cattle attached to corps on a march become unserviceable from sickness or other causes, the Commissariat Department will take measures for having them exchanged.

Sick cattle to be exchanged.

20. If the Commanding Officer has any complaint to make regarding the carriage, or the behaviour of the men in charge, he should address the district officer of the first station that he reaches, who will afford every legal redress in his power; on the other hand district officers are responsible to Government that the local carriage rules are fairly adhered to, and, if they fail in inducing adherence to them, they should at once report the matter for the orders of superior authority.

Redress of complaints regarding carriage.

21. On the occasion of the discharge or exchange of carriage the Commanding Officer should require the certificate of the quarter-master that every cart and camel-man and cooly has been duly paid up in full. This certificate should then at once be communicated to the civil authority, British or native, accompanying the troops who should be requested to verify its correctness by appeal to the parties paid, and then to append his

Rules to be observed on paying up and discharging carriage.

countersignature as a voucher; such certificates should be in duplicate, one copy being retained by the regiment and the other sent to the civil officer of the district concerned.

Discharge certificate to be given to cartmen, &c.

22. A passport (*purwannah*) in English and the vernacular signed and sealed by the district officer, is to be given to each person in charge of carriage The carriage protected by this document shall not be liable to seizure on the way home for the use of troops unless they are marching in the direction of the owner's house.

Scale of baggage allowed to be carried on service or relief for which carriage will be furnished.

23. The following table shows the utmost weight of baggage which each class and description of troops is permitted to carry on a march, and for which carriage will be furnished on requisition on the responsibility of the authorities, Civil and Military. On occasions of troops proceeding on service into the hills or beyond the frontier, special orders will in each case be issued regarding the amount of baggage and camp equipage to be taken by the several ranks :—

Rank, &c.	Service equipment, inclusive of camp equipage, for inland active serve which officers provide from their tentage, and which they are required at all times to maintain ready to take the field at an hour's notice.	On occasions of ordinary movement or on relief, at the expense of officers and others, not including weight of tents, which are either carried free by Government or for which carriage is kept up by officers out of their tentage.
	lbs.	Maunds.
* General Officers commanding forces	Discretional.	Discretional.
* Ditto divisions	720	80
* Ditto brigades	640	65
* Colonels	560	45
* Lieutenant-Colonel and majors in command	480	
* Majors not in command	480	25
* Captains in command	400	25
* Captains in command	400	15
* Subalterns	320	10
Warrant officers, 2nd class senior appothecaries, apothecaries and assistant apothecaries	160	5
School-masters or school-mistresses, married or unmarried, when moving with or without troops	... ..	†

* Including departmental officers, warrant officers holding honorary commissions, and others according to relative rank.

† School-masters and school-mistresses are allowed carriage for baggage at the public expense, according to the following scale, which includes professional books —

	School-masters.		School-mistresses.	
	Mds.	Seers.	Mds.	Seers.
Married or unmarried, when moving with troops	4	8	4	8
" " " without troops, if accompanied by wife .	8	0	.. ...	
Married or unmarried, when moving without troops, not so accompanied	6	0	. .	
Married school-mistress moving without troops. .	..		6	0
Unmarried, without troops	4	8	4	8

RANK, &c.	Service equipment, exclusive of camp equipage, for inland active service which officers provide from their tentage, and which they are required at all times to maintain ready to take the field at an hour's notice.	On occasions of ordinary movement, or on relief, at the expense of officers, and others not including weight of tents which are either carried free by Government or for which carriage is kept up by officer out of their tentage.
	lbs.	Maunds.
Passed and unpassed hospital apprentices	160	2½
Departmental-non-Commissioned officers and men, (Commissariat Ordnance, &c.)	* 160	5
Non-Commissioned officers, rank and file, of British troops	40†	*
Native Commissioned officers	160	5 ‡
Hospital Assistants	160	2½§
Havildars and passed native medical pupils	40	1 ‡
Nicks	20	
Drummers or bugler and sepoys	20	½‡
European, Eurasian, and native clerks	160	.....
Band property	.....	36
Orderly-room	320	18
Quarter-master's office		5
Paymaster's office		10
Armourer's tools — British regiments	640	18
Armourer's tools — Native	160	.....
Treasure chest, British regiments	.....	18
Messes.	Maunds.	
Regiment of British Cavalry or Infantry — Officers	24	170
Regiment of British Cavalry or Infantry — Sergeants	8	10
Wing of British Cavalry or Infantry with head-quarters — Officers	17	140
Wing of British Cavalry or Infantry with head-quarters — Sergeants	5	8
Wing of British cavalry or Infantry without head-quarters — Officers	13	90
Wing of British cavalry or Infantry without head-quarters — Sergeants	4	5
Troop of British Cavalry company of Royal Engineers or Sappers and Miners, company of British Infantry — Officers	4	70
Troop of British Cavalry company of Royal Engineers or Sappers and Miners, company of British Infantry — Sergeants	2	5
Battery of Royal Artillery — Officers	6	70
Battery of Royal Artillery — Sergeants	4	5
Regiment of native Cavalry or Infantry — Officers	16	70
Wing of native Cavalry or Infantry — Officers	10	50
Bazars.		
Per troop or company of British or Native Cavalry, Infantry, Sappers or Garrison Battery of Artillery	.....	5
Battery Horse Artillery	.....	10
Do. Field do.	.....	7
Do. Native do.	.....	10

* These ranks are allowed carriage at the public expense at the rate of 2½ maunds or half camel load for regimental and battery sergeant-majors, quarter-master sergeants, bandmaster sergeants, and sergeant instructors of musketry and fencing of all arms. Other non-commissioned officers and men of horse and field artillery, 18 seers each, or 11 men per camel; cavalry 17½ seers each or 12 men per camel, if dismounted, one maund each or five men per camel; gunners of field artillery, 29 seers each of seven men per camel; garrison artillery and infantry 33 seers each, or six men per camel.

† Carriage is allowed in proportion of eight men per camel, (Government order No. 347 of 1874).

‡ The scale of carriage here laid down for native commissioned and non-commissioned officers and men, respectively, applies to regiments entitled to marching batta. In other regiments, carriage at the public expense is supplied according to the following scale :—

	Seers.
Commissioned officers, including carriage for tent	200
Non-commissioned officers	45
Drummers or buglers and sepoys	30

When proceeding on field service, carriage will be supplied at the public expense to regiments not drawing marching batta on the following scale :—

	Seers.
Commissioned officers	30
Non-Commissioned officers	15
Buglers, drummers, naicks and sepoys	7½
Hospital Assistants	30

§ This is applicable to hospital assistants drawing marching batta. When carriage at the public expense is supplied, 1½ maunds are allowed.

24. Officers or soldiers who may require additional carriage at the period at a general relief for the transport of their baggage or families, are invariably to make their own arrangements, in which they will be aided by Cantonment Magistrates whose duty it is to facilitate the movements of troops and of individuals by furnishing carriage at as low a rate as may be consistent with justice to the owners.

Extra carriage to be obtained from civil authorities.

25. District officers are to supply the Accountant-General promptly with vouchers in respect to charges for carriage, &c., on account of the Military Department, and to comply generally with the rules laid down by the Department of Account for the adjustment of accounts.

Procedure for adjustment of accounts.

Section II.—Supply of Provisions.

1. On receiving the route by which a corps or detachment is to move, the commanding officer will, without unnecessary delay, communicate to the civil or political authorities of the districts to be traversed the date on which the corps or detachment will arrive at each of the stages on the road, noticing the places at which it will halt for one or more days : *at least a fortnight's notice should, if possible, be given in each case.*

Notice to be given to the civil authorities.

2. Should any unexpected difficulties or subsequent orders cause a change in the date fixed for the arrival of the corps or detachment at any of the stages, early notice of the same is to be communicated to the civil authorities concerned, in order that the necessary instructions may be given to the native Civil officers respecting the provision of supplies at the proper time.

All changes to be notified to local authorities.

3. If supplies have been collected agreeably to the route furnished by the Commanding Officer of a corps or detachment to the civil authorities, and any loss arises owing to a deviation from the route, the Commanding Officer will be made responsible for such loss, unless the urgency of the deviation is proved to the satisfaction of Government.

Route not to be deviated from.

4. The communication (Rule 1 of this Section) to the civil authority concerned is to be accompanied by a requisition (Appendix); but requisitions for supplies for British troops on a march are not to be made without its being first ascertained by Commanding Officers from the Executive Commissariat officers equipping the troops, or from the victualling gomashta with them, that none of the articles demanded are to be supplied by contract.

Form of requisition for supplies.

5. The supplies enumerated in the requisition are the *only* articles which civil officers will be expected to provide. It will therefore be the duty of Commanding Officers to make such arrangements as may appear necessary to enable the regimental bazaars to furnish all other articles, such as tobacco, goor, &c., which may be required for the comfort of the men, and of which a sufficient stock can always be laid in at the larger cities or stations on the route. Whenever the quantity of firewood demanded cannot be supplied, '*opla*' will be provided as a substitute.

Extra supplies to be obtained by Commanding Officers.

6. *The supplies to be demanded are to be strictly limited to the quantity and articles actually required, and which are certain to be taken by the troops :* should more be demanded than is necessary, the officer preferring the requisition will be held responsible for any loss that may accrue to the suppliers. In preparing the requisition, the number of men and cattle of each description actually present is to be correctly enumerated, and the quantity of grain required for the daily consumption of private cattle should also be ascertained.

Scale laid down is the maximum allowed.

7. The commissariat agent proceeding with the public cattle attached to a corps or detachment should be prohibited from demanding a larger supply of grain than is actually required, and should be warned against exacting any *dustoori*, or receiving any description of perquisite. The price-current furnished to him should state at foot the description and quantity of grain he may have purchased.

Commissariat agent not to demand more than necessary.

8. If the quantity of supplies furnished is found to exceed what is required for daily consumption, revised requisitions are to be sent to the civil authorities concerned. This rule is to be most particularly attended to by Commanding Officers in order to protect the contractors from loss.

Revised requisitions to be submitted when necessary.

9. On the line of march the supply of rations is generally entrusted to a native agent, styled a victualling gomashta, who is appointed by the executive commissariat officer to accompany the troops. The Commanding Officer is required to give the agent all necessary assistance by protecting him from maltreatment, causing his vouchers to be duly filled up and signed, the daily requisitions to be furnished to him, permitting him to lodge the public money in his possession under charge of the quarter or other available guard, and furnishing him with authenticated extracts of all orders previous to their being complied with.

Supply of rations on march.

Daily requisitions for rations.

10. To enable the Commissariat Department to bring the exact quantity of rations to the ground, instead of an extra supply to meet unexpected demands, requisitions for the rations required for each day are to be sent into executive commissariat officers by 2 o'clock P.M. on the previous day.

Carriage of rum on march.

11. Commanding Officers of regiments and detachments under orders to march are to give previous intimation to the Commissariat Department of the quantity of rum that will be required on the road, malt liquor not being allowed on the march. The cost of carriage on the march will be borne by the Commissariat Department.

Advance allowed for fuel.

12. An advance of Rs. 200 may be made by paymasters to Commanding Officers on the commencement of a march, to enable them to furnish funds for the wholesale purchase of the firewood, &c., to be recovered by the retail sale, the advance being readjusted at the close of the march in the usual manner.

Supplies by country people to be encouraged.

13. Every encouragement is to be given to the people of the country to supply the camp bazar, and any soldier using them ill, or attempting to defraud them, is to be instantly confined and punished.

Civil authorities to depute a functionary to accompany each corps.

14. The civil authorities will invariably depute a functionary of respectability to meet a regiment or detachment the day before it enters the district under their charge. This individual, who is always to be treated with proper consideration, will wait upon the Commanding Officer, receive his instructions, and precede the corps daily, to ensure the supplies being in readiness, and to satisfy himself that they are of good quality.

All accounts to be ready by the evening of each day.

15. To ensure the prompt adjustment of demands connected with supplies furnished to corps and detachments on the march, the civil functionary in attendance is to have all the accounts ready for adjustment by 4 o'clock in the afternoon of each day, and submitted to the Quarter-Master in time to enable him to report such adjustment to the Commanding Officer by sunset, so that sufficient time may be afforded for the investigation of all disputed claims.

Acknowledgment to be given when demands are settled.

16. When all the demands have been satisfied, the civil functionary in attendance must give an acknowledgment to the Commanding Officer that all the demands of the day have been settled ; and when, from any particular circumstance, the demands have not been adjusted, a statement to that effect, specifying

the amount and the nature of the demand, must be given by the Commanding Officer, on which is to be distinctly stated the proper officer to whom the document should be forwarded for adjustment.

Soldiers not be employed to collect supplies.

17. Officers and others who may require sheep, fowls, kids, milk, eggs, or other articles not authorized to be requisitioned, are not to employ soldiers or lascars in procuring them, but must send their servants into the neighbouring villages with money for their purchase. The civil functionary who attends the corps or detachment will be able to give information where such articles are likely to be obtained, but is in no case to interfere by his authority in procuring them. This rule applies with equal force to officers of the Commissariat Department collecting supplies, and also to officers travelling with escorts; the latter should apply to the nearest local police officers, by whom every assistance consistent with the regulations of Government will be afforded.

Russud guard to be commanded by a native officer

18. The *russud* guard of native troops is to be commanded by a native officer, who should be selected for the duty with reference to his temper, discretion, and other obviously necessary qualifications; and, in addition to receiving full instructions for his conduct, should be warned that if any of the party under his command misconduct themselves by taking without payment firewood, grain, &c., he will be held responsible for their behaviour.

Duty of native officer commanding russud guard.

19. It will be this native officer's duty to prevent any disturbances taking place in the villages in which the supplies are collected, and to afford every protection in his power to the people bringing them. In the Bengal Presidency he will receive the firewood, earthen pots, forage and straw, duly paying for the articles on delivery. The carriage for them to the camp will be furnished by the civil functionary, when they will be made over to the chowdry of the bazar, or other persons who may be entrusted with the duty of retailing them to the officers and men: any portion of these articles, which may remain unsold at the time of closing the bazar, being returned to the parties from whom they were received in the morning at the price then fixed for them.

Where *russud* guards are not required.

20. In the case of detachments, or where *burdashtkhanas* or extemporized bazars or store-houses (which are only provided for encamping grounds on much used lines of road, where there is no large town or sudder bazar close at hand) have been established along a line of road, *russud* guards are not to be employed; but in lieu thereof, an intelligent non-commissioned officer is to be sent on in advance daily, to give notice of the approach of the troops, and to see that the requisite supplies are in readiness for the troops when they arrive.

Bazars to be visited daily.

21. On the march of a corps or detachment, the Quarter-Master as well as the British (or native) officer of the day, is to be directed to visit the bazar daily, to see that no just cause of complaint exists on the part of the contractors or others attending with supplies.

Course to be adopted when supplies are bad.

22. In the event of an unfavourable report being made of the supplies furnished, it will be the duty of Commanding Officers not to be solely guided by the report of the chowdry or *russud* guard, but to order a thorough investigation by a committee of officers in British corps, or of native officers, superintended by an experienced British officer, in native corps, a copy of whose report should be forwarded for the information of the civil officer of the district. The exzmination of the supplies should not be confined to a sample, but extended to the whole quantity furnished.

Authorities to have access to camp.

23. To prevent the necessity of future complaint or reference to the civil or military authorities of the district, the revenue and police officers, and even the villagers residing in the vicinity of the camp, should have ready access, in order that Commanding Officers may have early information of any occurrence deserving their attention. The officer on duty should be held responsible for the enforcement of this order, and should be instructed to bring any individual into camp who may wish to prefer a complaint.

Guard for protection of *burdashtkhanas*.

24. When marching along lines of roads where *burdashtkhanas* have been established, it will be the duty of Commanding Officers to give a guard for the support and protection of the different contractors appointed by Government, who will supply all regimental bazars wholesale in the usual manner; small detachments, however, or individuals proceeding on duty or leave, will be supplied direct from the *burdashtkhanas* themselves.

Price-current to be furnished to officers.

25. In order to prevent, as far as possible, any imposition being practised on the troops, the Commanding Officer should apply to the civil officer of the district for a price-current, in the vernacular and English, of all articles of fixed value; of those of fluctuating price, duplicate copies of the price-current will be furnished, one of which is to be signed by the Commanding Officer, and to be sent by him by post to the civil officer of the district, with an intimation of any disposition, when such appears, to impose inferior articles or improper prices on the men.

Supplies in cantonments to be furnished by Cantonment Magistrates.

26. The civil authorities are relieved from all responsibility connected with supplies of troops encamped in military cantonments where sudder or station bazars exist, and the duty of

providing such supplies devolves on the officers in charge of such bazars, to whom Commanding Officers of corps and detachments will submit their requisitions.

Section III.—Miscellaneous.

Cleaning of wells.

1. General Officers commanding divisions and districts will, on receipt of the annual relief circular from the Quarter-master-general, or of any order for movement of troops by route march, inform the civil authorities of the routes by which troops will march, in order that all wells at the encamping grounds on the roads to be traversed may be thoroughly cleaned out before the movements commence.

Duty of a Collector.

2. Whenever a Collector receives from the officer in command intimation of the approach of troops, he is to acknowledge it and communicate to the officer in command any information that he thinks likely to facilitate the progress of the detachment, or promote the comfort of the troops.

Cleanliness of encamping grounds.

3. The established encamping grounds when not occupied are kept clean and free from jungle growth and generally in order by the local subordinate civil officer, under the orders of the civil officer of the district. The latter should be addressed without delay when there is a subject of complaint.

Expense of demarcating encamping grounds is a civil charge.

4. Encamping grounds being intended for the use of private travellers as well as troops, the expense of demarcating them is a charge upon the Civil Department.

Encamping grounds to be put in order at the commencement of the marching season.

5. At the commencement of the marching season, it is the duty of each Collector or Sub-divisional Officer to see that every encamping ground within his jurisdiction is made clear and fit for the encamping of troops. Whenever notice is given of the approach of troops, a ministerial officer should be specially deputed to see that the grounds are in a proper state. Any small expenditure incurred under these orders should be charged in the contingent bill.

Reports to be made to the civil and political authorities.

6. On the receipt of an order to march and of the route by which the corps is to proceed, the Commanding Officer is to report to the civil or political authorities of the districts through which he is to pass, the probable date of arrival within their respective jurisdictions (giving the strength of the corps, proposed halting places and intended date of arrival at each), in order that they may issue the necessary instructions to the police to afford every assistance in their power to facilitate the march of the troops. The Commanding Officer will at the same time notify to the civil officer

concerned the probable periods of arrival at rivers or nullahs intersecting the march, where boats or temporary bridges may be required for crossing the troops and the baggage attached to them. The Collector must provide the means of crossing any rivers or streams which intersect the line of march in his district.

Duties of Commanding Officers not affected by presence of civil officers.

7. Whenever a civil officer, whether British or native, is deputed to accompany corps or detachments through the several districts along the line of march, Commanding Officers are required to bear in mind that, though attached to the troops in a magisterial capacity, his presence does not relieve them of their responsibility for the discipline of their men and the protection of the people from exaction and outrage, which still remains single and absolute; and that they are bound to take all military precautions for the maintenance of order and the prevention of irregularities.

Duties of deputed civil authority.

8. The civil officer is appointed for the purpose of adjudicating on the spot on disputes occurring between the soldiery and the people, and on the claims of cart-men or others temporarily attached to the troops by civil authority, for discharge from their engagements and due satisfaction of their wages. The Commanding Officer should daily see the civil officer, and ascertain the complaints made and the claims or disputes remaining unadjusted.

Prevention of sale of spirituous liquors.

9. Commanding Officers will concert with the civil officers of the district and the civil officers on the spot for the closing by them, according to the regulations of the province, at all places of sale of spirituous liquors on, or adjacent to, the line of march, whilst British troops are passing by, or are encamped in the vicinity; they will also make any other arrangements at or near the camp ground for the prevention of the unauthorised sale of liquor to their men as may be considered necessary, posting a guard where deemed advisable. District civil officers will, on receiving intimation of the march of British troops, give due notice to the local native civil authorities.

Charges for boats and temporary bridges.

10. Whenever troops in the Bengal Presidency are specially provided with boats, temporary bridges or other accommodation for the purpose of crossing rivers or nullahs on their route, the Commanding Officer will grant a certificate to the person furnishing the same, specifying the number of boats and men, the burden of each boat, and the period employed on the public service: when temporary bridges have been constructed for the above purpose, the certificate is to specify generally the dimensions of the bridges, and the materials of which they are composed. The certificate, accompanied by a detailed account of the expense incurred, will then be forwarded by the party receiving it to the

civil officer of the district, who will communicate to the Commanding Officer the particulars of the account in view to obtaining his certificate that the services charged for in it were performed, or a statement of such exception as he may have to offer to any, of the charges. The civil authorities who arrange for the services will pay the charge and adjust it by book debit to the Military Department for the Civil Accounts.

Compensation to be paid for injured crops.

11. Cultivated lands must not be occupied for the encampment of troops without absolute necessity. When crops are injured or destroyed from an unavoidable encroachment of a camp, or by the march of troops, compensation is to be paid on the spot to the owner by an officer of the Quarter-Master General's Department attached to the force, or, on occasions of the movement of single corps, by the Quarter-Master of the regiment. The compensation is to be paid in concert with the civil officer (British or Native) attached to the camp or in its vicinity. Such advances as may be required to meet the above object will be made by the Commissariat officer or agent attached to the troops in camp, under the written authority of the Commanding Officer.

Lakhirajdars liable to furnish supplies.

12. Lakhirajdars come under the definition of the word "landholder" given in Regulations XI of 1806 and VI of 1825, and are therefore liable to furnish supplies for troops passing through their lands.

APPENDIX

[See Section II, rule 4.]

Requisition on the *for supplies required at* *on the* *for the fighting men public followers, public and private cattle of the* *dated at*

Articles and quantities required for troops and public followers.					Articles and quantities required for public cattle.								
Articles.	British troops.	Native troops.	Public followers.	Total quantity of each article.	Articles.	Horses.	Elephants.	Mules.	Bullocks.	Slaughter cattle.	Sheep.		Total quantity of each article.
	Quantities.	Quantities.	Quantities.			Quantities.	Quantities.	Quantities.	Quantities.	Quantities.	Quantities.	Quantities.	
					Articles and quantities required for private cattle.								

I do hereby certify that the articles specified in this requisition are indispensably necessary for the use of the to the best of my judgment and belief, and after the most careful examination. Examined.

Quarter-Master.
Commissariat Officer. *Commanding.*

Note—I.—This requisition should reach the district civil officer at least a fortnight before the date on which the supplies are required.

II.—This requisition is to be framed by the Commissariat Department and Commanding Officer to the extent each will be responsible for the supplies to be paid for by the State and by troops.

III.—Supplies not indented for or required in excess of indents cannot be demanded, and the Commissariat Agent and Commanding Officer must make the best arrangements practicable to obtain them.

IV.—Requisition for supplies in excess of actual requirement should, on no account, be made. If from any cause the quantity provided on indent is subsequently found to much exceed requirements, the official on whose requisition the excess supply was furnished should, in concert with the civil officer, make such arrangement for its disposal as may appear best for all concerned.

V.—Officers and others who may require sheep, fowls, kids, milk, eggs, or other articles not specified in the form of the requisition are not to employ soldiers or lascars in procuring them, but must send their servants into the neighbouring villages with money for their purchase. The civil functionary who attends the corps or detachment will be able to give information where such articles are likely to be obtained, but is in no case to interfere by his authority in procuring them.

APPENDIX.

[See Section II, Rule 4.]

Requisition on the _____ for supplies required at _____ on the _____ 189 , for the fighting men, public followers, public and private cattle of the _____

Dated at _____ *189*

Articles.	Quantity required.	Articles.	Quantity required.
1	2	3	4
For British troops.		*For public cattle.*	
Flour, wheat, first sort ...	...	Atta for elephants ...	...
Rice (descriptions to be specified).	...	Gram, first sort ...	...
		„ second sort ...	...
Salt (ditto) ...	...	Barley ...	...
Onions ...	...	Bajra or other inferior grain (to be specified).	...
Potatoes ...	...		
Vegetables, fresh ...	...	Oats ...	...
Firewood ..	...	Indian-corn ...	...
Charcoal ...	...	Dhan ...	...
Straw or grass for men's bedding.	...	Coolthi, Mutt, Gowar, Jowari (In Bombay Command only).	...
Oil (descriptions to be specified).	...		
Cotton for wicks ...	...	Mote ...	...
Tinning cooking utensils ...	...	Fodder, green ...	...
Hemp ...	...	„ dry ...	...
Baskets ...	...	Sugarcane ..	...
Ghurrahs, earthen ...	...	Kurbie, dry ...	...
		„ green ...	...
For Native troops and public followers.		Grass, „ ...	...
		„ dry, for rations ...	...
Atta ...	...	„ „ horses' bedding.	
Rice ...	...	Bhoosa, white ...	...
Dâl (descriptions to be specified).	...	„ missa ..	...
		Bran ...	...
Ghi	...	Salt (descriptions to be specified).	...
Salt (descriptions to be specified).	...	Oil (ditto) ...	...
Turmeric	...	*For private cattle.*	

I do hereby certify that the articles specified in this requisition are indispensably necessary for the use of the _____ to the best of my judgment and belief, and after the most careful examination.

Examined.

_____ *Quartermaster.*

_____ *Commanding, Commissariat Officer.*

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